

# 2022 ADOPTED BUDGET BOOK



# CITY OF COMMERCE CITY

INSIDE FRONT COVER

# **CITY OF COMMERCE CITY**

## **2022 ADOPTED BUDGET**



Budget Prepared by:

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# DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Commerce City, Colorado** for its annual budget for the fiscal year beginning **January 1, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Commerce City  
Colorado**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director

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## CITY OF COMMERCE CITY

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# BUDGET MESSAGE

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## BUDGET HIGHLIGHTS

Budgeted revenue for City funds in 2022 is approximately \$103 million.

As revenues are vulnerable to economic cycles, the City maintains a conservative projection philosophy to ensure the fiscal stability of the City and continue to maintain expected service levels.

Investments in infrastructure are being made in 2022 that are consistent with our Capital Improvement and Preservation Plan.

Funding has been allocated to fully operate city facilities and maintain existing service levels.

The City continues to invest in economic development to encourage business development.

The City continues to focus on our mission of building a Quality Community for a Lifetime.



Honorable Mayor, Members of Council, and the Citizens of the City of Commerce City,

In accordance with the Charter, I am pleased to present the 2022 Adopted Budget for the City of Commerce City.

Consistent with the City's vision and City Council's policy direction, the budget reflects the following goals:

- **Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business**
- **Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability**
- **Sustain an efficient and effective city government that attracts, trains, and retains high performing employees capable of realizing Council's vision**
- **Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development**
- **Promote inclusion and equity to create a unified City that reflects its diverse residents, encourages community involvement and trust, and fosters civic pride**

The City's employees successfully contained costs this year while maintaining predictable levels of service. The 2022 Adopted Budget reflects normal revenue streams and does not include the use of any large one-time revenues to balance the budget.

## BUDGET PROCESS

The 2022 budget process began in January, as City Council refined their goals, reviewed the administrative work plan, and began the process to create a five-year Capital Improvement Preservation Plan at the winter retreat. Throughout the year, City Council provided direction on key policy areas such as capital project criteria, use of voter-approved tax funds, and variable hour employee benefits, all of which were incorporated into the budget. The formal process began March 11<sup>th</sup>, 2021 with the City Council Retreat prioritizing the city's outcomes to develop the 2022 work plan which drives the 2022 budget. From March to June the Finance team met with departments to review revenue projections, base budgets, and budget requests. Mid-year revenue trends, base budgeting, and economic outlook drove the creation of the 2022 budget. The City Manager presented the initial recommended 2022 budget August 9<sup>th</sup>, 2021 to City Council. More detailed budget information was presented to City Council on August 23<sup>rd</sup>, 2021, with the annual budget retreat

# BUDGET MESSAGE

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## NATIONAL ECONOMY

The U.S. economy has experienced strong economic growth over the first half of 2021 due to the economy reopening.

Gross Domestic Product (GDP) increased 6.4% in the first quarter.

The labor market continued to recover over the first half of 2021 and the unemployment rate moved down to 5.9%.

Consumer price inflation has increased this spring as surges in demand due to production bottlenecks and hiring challenges.

Foreign financial conditions have improved or held steady showing greater resilience to public-health related restrictions.

Mortgage rates for households remain near historical lows.

The labor force participation rate has improved very little since early in the recovery which should improve as public health conditions improve and as expanded unemployment insurance expires.

\*Source: The United States Federal Reserve – Monetary Policy Report – July 9<sup>th</sup>, 2021

occurring September 13<sup>th</sup>, 2021. The enclosed budget document reflects City Council's input and direction.

## THE COMMERCE CITY ECONOMY

Commerce City is not immune from national economic influences and trends. The Commerce City economy continued to expand through the first half of 2021, while recovering from the pandemic shutdown. The unemployment rate was 7.4 percent in the first quarter of 2021, an increase of 3.2 percentage points from the prior year's level.

Consumer activity in Commerce City increased by 35.2 percent for the 12 months ending in the second quarter of 2021. Unemployment in Commerce City increased to 7.4 percent with 30,204 citizens in the labor force. Although, wages increased by 1.9 percent compared to the fourth quarter of 2019. Home sales activity reported increased trends between the first quarters of 2020 and 2021, with sales of single-family attached homes in Commerce City increased 17.2 percent and sales of single-family detached homes increased 13.1 percent. The average sales price improved (7.9 percent) in the single-family attached and (13.1 percent) in the single-family detached markets over-the-year. The residential units permitted in Commerce City rose 154.5% between the second quarters of 2020 and 2021, increasing from 222 to 565 permits.

Currently, consumer confidence has increased since last year. Consumers' short term optimism has continued to rebound since the end of the second quarter.<sup>1</sup>

## CHALLENGES AND THE YEAR AHEAD

Commerce City remains economically stable and is committed to sustainable fiscal planning. Yet residential growth continues to exert pressure on the City's budget due to the demand for additional services. The cost of payroll and benefits continues to rise to meet market and regulatory demands. Continued growth in commercial and retail development is essential to reduce the pressure to increase expenditures faster than revenues will increase. Consequently, as we look to the future, we need to continually evaluate innovative means of providing the outstanding services our citizens and taxpayers have come to expect. We must continue to carefully manage city operations to maintain our strong financial situation, controlling growth in the capital and operating budgets, while aligning financial investments to council goals and desired outcomes. City staff monitors monthly expenditures and revenues as compared to the approved budget, communicating concerns and disparities as they arise.

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<sup>1</sup> City of Commerce City, "Economic Activity Report" July 2021  
<https://www.redefiningcommerce.com/home/showpublisheddocument/14110/637641921047300000> Pages 1-10.

# BUDGET MESSAGE

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## COLORADO ECONOMY

The economy is expected to rebound in 2021.

State revenue is anticipated to increase through FY 2022-23.

Colorado's labor force participation has returned to pre-pandemic levels which is partially driving a slower recovery for the unemployment rate.

Retail and goods consumption remain high and signs of life are emerging in the service industries.

Consumer spending remains strong, driven by high levels of goods consumption and recovering spending on services.

The state is benefitting from a return to domestic travel.

Small businesses have not fully recovered, sales taxes are still down.

Favorable market conditions are driving up home prices in Colorado.\*

\*Source: The Colorado Office of State Planning and Budgeting – Colorado Economic and Fiscal Outlook – July 18, 2021.

Given the current and constantly evolving COVID-19 pandemic and associated unknown future revenue impacts, the City staff continues to monitor revenues closely.

Commerce City is in a period of dynamic change, which will continue for the next fifteen to twenty years. During this period, Commerce City will face significant financial challenges to maintain the current service levels residents have come to expect.

## 2022 ADOPTED BUDGET

Commerce City's budget document supports and sustains the current goals of City Council. The budget is balanced using minimal fund balances and provides for continued capital maintenance, and attracting and retaining a high quality workforce. This document serves as a policy tool for City Council, an operations guide for City staff, a financial plan for all City stakeholders, and a communications device for the public. Key information is presented through the use of data, graphs, and tables, making it easier for the reader to follow the relationships between data and interpret financial information.

The 2022 budget was prepared and balanced in conformance with the City Charter and state budget laws. The total anticipated revenues from all sources in 2022 are approximately \$103 million. The City of Commerce City has a relatively diverse and conservative revenue structure. General revenues sources (excluding restricted impact fees) are projected to increase 19 percent from estimated 2021 revenues. This increase is driven primarily by updated projections that account for the City's growth and the fact that 2021's projections were subject to COVID-19 pandemic's possible effect on revenues. The City has cash reserves of \$165,360,379, at the end of 2020 which includes the 3 percent TABOR emergency reserve and the City's self-imposed operating and safeguards reserve policy.

In closing, thank you for allowing us to serve the Commerce City community. Every day, our dedicated employees are committed to the relentless pursuit of excellence. This document reflects our continued focus on organizational development. At the end of the day, excellence means that the City has consistency in programs and services, consistent expectations for employees, developed policies and systems and measurable results so improvement can occur. In 2022, we will continue to further align our services with Council goals based upon community expectations, achieving meaningful outcomes that advance our vision of a *Quality Community for a Lifetime*.

Sincerely,



City Manager Roger Tinklenberg

# BUDGET MESSAGE

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## CITY OF COMMERCE CITY

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# BUDGET RESOLUTION

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## RESOLUTION NO. 2021-82

### ADOPTING THE BUDGET FOR THE CITY OF COMMERCE CITY, COLORADO FOR THE YEAR 2022 AND PROVIDING FOR 2021 COMMERCE CITY TAX LEVY

WHEREAS, the City Manager for the City of Commerce City, Colorado, has prepared and submitted to the Mayor and City Council of the City of Commerce City the annual budget for the City of Commerce City, Colorado, for the fiscal year commencing January 1, 2022 and ending December 31, 2022; and

WHEREAS, the budget as submitted and amended set forth the following estimated fiscal data for the year 2022:

I. Revenue and Fund Balance

Anticipated revenues from all sources	\$	137,640,336
Total	\$	<u>137,640,336</u>

II. Expenditure Requirements

The aggregated expenditure requirements are to be divided respectively as follows:

A. General Fund	\$	89,588,528
B. CIPP Fund		29,137,661
C. Conservation Trust Fund		1,258,149
D. Chemical Roundup Fund		25,000
E. Elected Officials Retirement Fund		48,960
F. Debt Service Fund		11,674,053
G. Water Right Acquisition Fund		2,061,850
H. Second Creek Drainage Basin Fund		599,008
I. Third Creek Drainage Fund		12,425
J. Buffalo Run Tributary Drainage		96,630
K. Impact Fee Fund		3,078,072
L. Commerce City Housing Authority		60,000
Total	\$	<u>137,640,336</u>

WHEREAS, the 2021 assessed valuation of taxable property for tax collection in the year 2022 in the City of Commerce City, as preliminarily certified by the County Assessor of Adams County, Colorado is the sum of \$1,351,930,770.

# BUDGET RESOLUTION

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NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Commerce City, Colorado, that the Budget for the City of Commerce City for the year 2022, a copy of which is on file with the City Clerk and available on the City’s website, be and hereby is adopted for the City of Commerce City for the year 2022, and the estimated budget expenditure requirement of \$137,640,336 is declared to be the amount of revenue necessary to be raised by tax levy and income from all sources, after consideration is given to anticipated fund balance as of January 1, 2022, to pay the current expenses and to provide a reasonable fund balance at the close of the fiscal year ending December 31, 2022.

BE IT FURTHER RESOLVED that a tax of 3.28 mills be levied upon each dollar of the assessed valuation of the taxable property in the City of Commerce City be temporarily reduced by 0.36 for compliance with TABOR resulting in a tax of 2.92, with the understanding and intent that this reduction is not intended to be permanent, that the temporary reduction is not intended to limit the authority of the City to establish the mill levy at 3.28 mills, and that the mill levy shall remain at 3.28 mills in future years unless affirmatively reduced, for the purpose of raising the sum of \$3,953,452 (per the City’s TABOR calculation for property taxes, which accounts for a true up based upon prior year final assessed certification of valuation data provided by Adams County) and together with surplus and revenue from all other sources, such amount is anticipated to be necessary to meet the City of Commerce City budget expenditure requirements and to provide a reasonable closing fund balance for the fiscal year commencing January 1, 2022, and ending December 31, 2022.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the City of Commerce City, Colorado, for the fiscal year, commencing January 1, 2022, and ending December 31, 2022, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Fund Mill Levy	3.28
Temporary Mill Levy Rate Reduction	<0.36>
2021 General Fund Mill Levy	2.92

RESOLVED AND PASSED THIS 1<sup>st</sup> DAY OF NOVEMBER, 2021.

CITY OF COMMERCE CITY, COLORADO

\_\_\_\_\_  
Benjamin A. Huseman, Mayor

ATTEST:

\_\_\_\_\_  
Dylan Gibson, CMC, City Clerk





## ORGANIZATION

# ORGANIZATION

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## CITY COUNCIL OF COMMERCE CITY

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Mayor Benjamin A. Huseman



Nicole Frank  
Mayor Pro Tem, Ward III



Oscar Madera  
Councilmember, Ward I



Jennifer Allen-Thomas,  
Councilmember, Ward II



Susan Noble  
Councilmember, Ward IV



José Guardiola  
Councilmember, At Large



Craig Hurst  
Councilmember, At Large



Meghan Grimes  
Councilmember, At Large



Robyn Smith  
Councilmember, At Large

# ORGANIZATION

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## CITY MANAGER AND LEADERSHIP TEAM

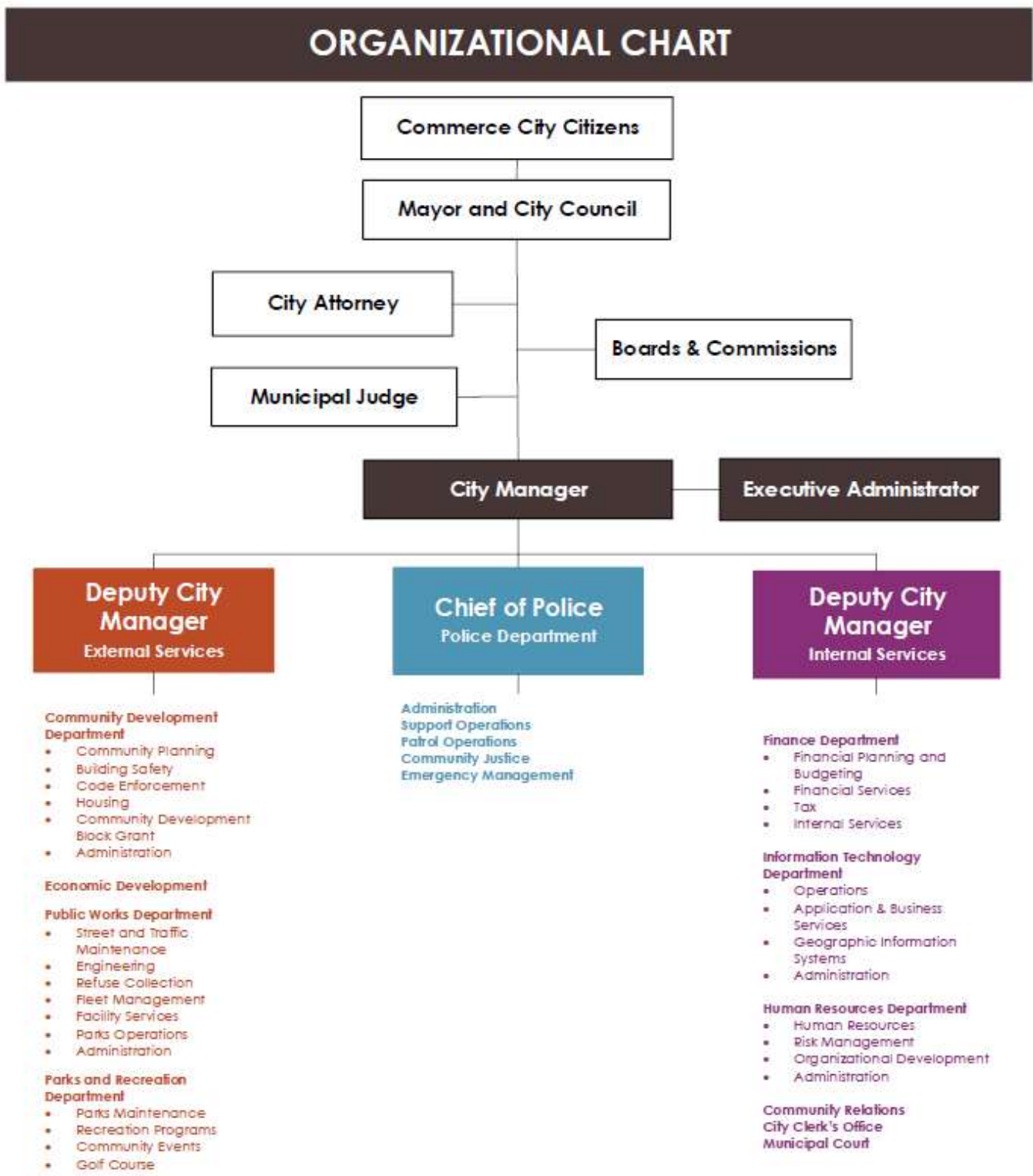
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Roger Tinklenberg	City Manager
Cathy Blakeman	Deputy City Manager, Internal Services
Jason Rogers	Deputy City Manager, External Services
Clinton Nichols	Chief of Police
Sheryl Carstens	Director of Finance
Jim Tolbert	Director of Community Development
Armando Guardiola	Director of Human Resources
Justin Bingham	Director of Information Technology
Carolyn Keith	Director of Parks, Recreation & Golf
Joe Wilson	Director of Public Works
Michelle Claymore	Economic Development Director
Dylan Gibson	City Clerk
Robert Sheesley	City Attorney



# ORGANIZATION

## CITY ORGANIZATIONAL CHART





# ORGANIZATION

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## FAST FACTS

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(Commerce City's Economic Profile 2021: Redefining Commerce)

- Incorporated: 1952 as Commerce Town, renamed in 1962
- Square Miles: 36.13<sup>1</sup>
- Current Population: 60,392<sup>2</sup>
- Projected Population at 2035: 78,655<sup>11</sup>
- Median Age of Residents: 31.6<sup>3</sup>
- Labor Force: 30,382<sup>4</sup>
- Households: 16,332<sup>5</sup>
- Student Enrollment (K-12): 9,274<sup>6</sup>
- No. of Jobs: 30,889<sup>7</sup>
- Average Wage: \$60,216<sup>8</sup>
- No. of Companies: 1,580<sup>9</sup>
- Median Household Income: \$77,065<sup>10</sup>
- 1,580 companies call Commerce City home, ranging from international and national headquarters to small businesses and entrepreneurs
- 49.2% of the city's population is comprised of individuals with Hispanic descent; nearly half of which are monolingual Spanish-speakers<sup>12</sup>



### Commerce City Area Attractions:

- Buffalo Run Golf Course
- Paradise Island Outdoor Pool at Pioneer Park
- Rocky Mountain Arsenal National Wildlife Refuge
- Dick's Sporting Goods Park, home of the Colorado Rapids MLS
- Commerce City Heritage and Cultural Center
- Mile High Flea Market



Sources: <sup>1</sup>Commerce City Public Works Department; <sup>2,10</sup> U.S. Census Bureau, Quick Facts; <sup>3</sup> U.S. Census Bureau, Fact Finder; <sup>4,7,8,9</sup> Colorado Department of Labor and Employment; <sup>5</sup> Denver Regional Council of Governments; <sup>6</sup> Adams 14 and 27J School Districts; <sup>11</sup> Denver Regional Council of Governments (DRCOG) Population Forecasts; <sup>12</sup> Census Bureau Annual Estimates of the Resident Population for Cities, Town, and Incorporated Places.

# ORGANIZATION

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## CITY COUNCIL GOALS

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The City Council sets policy goals for the city consistent with the city's Vision and Mission. These goals are used to create the city's budget and establish an annual work plan, which guides city programs, services and project delivery. Staff reports quarterly on progress towards established goals with a work plan update. The five goals established by City Council are listed below.

1. Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business.
2. Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability.
3. Sustain an efficient and effective City government that attracts, trains, and retains high performing employees capable of realizing Council's vision.
4. Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development.
5. Promote inclusion and equity to create a unified City that reflects its diverse residents, encourages community involvement and trust, and fosters civic pride.



# ORGANIZATION

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## COMMERCE CITY VISION, MISSION, AND VALUES

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### VISION

To be a quality community for a lifetime through the relentless pursuit of excellence.

### MISSION

As a municipality, we provide excellent public services and customer experiences by anticipating needs, embracing diversity, and fostering relationships to sustain a growing and vibrant community.

### VALUES

#### Integrity

We demonstrate integrity by:

- Being honest and telling the truth.
- Doing the right thing even when nobody is looking.
- Being consistent in words and actions.

#### Collaboration

We demonstrate collaboration by:

- Investing in the success of others.
- Communicating information and insights.
- Working together towards common goals.

#### Innovation

We demonstrate innovation by:

- Embracing meaningful change that drives results.
- Adopting best and safe practices.
- Finding new and creative ways to solve problems.

#### Respect

We demonstrate respect by:

- Honoring diversity and differences.
- Valuing the worth of others.
- Patience and understanding.

#### Excellence

We demonstrate excellence by:

- Being accountable to the community, the organization and ourselves.
- Going beyond what's expected.
- Creating customer success.



# ORGANIZATION

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## CITY ANNUAL WORK PLAN

The City's Annual Work Plan is a management and operations tool developed by the Leadership Team under the guidance of City Council. This Work Plan reflects current priorities and success indicators according to established Goals, Priorities, and Strategies. The five overarching Goals (shaded in the table below) were developed by City Council. The underlying Objectives were developed by the Leadership Team, comprised of the City Manager, Deputy City Managers, and Department Directors. Beneath these Objectives is a layer of Strategies that are not included in the table below, but are included in the department sections of the budget book. These Strategies serve as performance indicators and success measures and periodic updates are provided to City Council on a quarterly basis. To promote connectivity between Goals, Objectives, and Strategies, please note the developed number sequencing in which 1 represents the Goal, 1.1 the Objective, and 1.1.1 the Strategy.

### **1. Promote a balanced, thriving, and inclusive city economy that cultivates, attracts, and retains business.**

- 1.1. Develop and implement events and programs to build community fabric and common understanding of Commerce City's history
- 1.2. Preserve and protect Commerce City's historic resources
- 1.3. Attract new businesses to Commerce City
- 1.4. Retain and grow businesses in Commerce City
- 1.5. Create an entrepreneurial ecosystem
- 1.6. Reduce spending leakage
- 1.7. Catalyze development in identified key areas
- 1.8. Improve efficiency and effectiveness of development review process
- 1.9. Develop educational infrastructure
- 1.10. Adopt policies that provide available and affordable housing
- 1.11. Enhance relationship with Chamber of Commerce & Adelante Community Development
- 1.12. Enhance economic development with input from Council's Economic Development Subcommittee to evaluate different approaches and/or structures
- 1.13. Support minority owned businesses

### **2. Protect resident health, safety, and education by promoting public safety, environmental health, and sustainability.**

- 2.1. Provide critical green spaces that connect people to the outdoors and are beneficial to our environment
- 2.2. Provide programs and services that support health and wellness essential to improve individual and community-level health
- 2.3. Create aesthetically pleasing neighborhoods
- 2.4. Enhance personal safety
- 2.5. Enhance community safety by strengthening police department
- 2.6. Utilize strong development, building, and enforcement codes with higher energy efficiency standards to create a high quality built and natural environment
- 2.7. Adopt policies and coordinate with partner organizations to improve air and water quality thereby improving environmental health and justice
- 2.8. Enhance environment and protections for wildlife

### **3. Sustain an efficient and effective City government that attracts, trains, and retains high performing employees capable of realizing Council's vision.**

- 3.1. Secure a sustainable financial future
- 3.2. Be an Employer of Choice
- 3.3. Recruit diverse candidate pool
- 3.4. Provide a Healthy and Safe Workforce

# ORGANIZATION

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**3.5. Act in a transparent and accountable manner**

**3.6. Leverage technology systems to increase the effectiveness and efficiency of the organization**

**3.7. Provide responsive action to council-identified priorities**

**3.8. Encourage staff professional development aimed toward innovation & efficiency**

**3.9. Diversity, Equity, & Inclusion (look at federal guidelines regarding applicant pools)**

**3.10. Work towards professional development to enhance the minority and female candidate pool**

**3.11. Enhance metro district oversight**

## **4. Develop and maintain public infrastructure, facilities, and transportation to improve community appearance and encourage continued development.**

**4.1. Enhance and improve physical infrastructure**

**4.2. Engineer a safe built environment**

**4.3. Build infrastructure to accommodate for future growth**

**4.4. Build alternative, multimodal, next generation transportation network solutions**

**4.5. Collaborate with regional partners on improving infrastructure**

## **5. Promote inclusion and equity to create a unified City that reflects its diverse residents, encourages community involvement and trust, and fosters civic pride.**

**5.1. Provide programs and services that support equitable access for all people**

**5.2. Increase civic pride and trust to create an inclusive community**

**5.3. Improve equitable and diverse citizen participation**

**5.4. Support minority business development**

**5.5. Address homelessness issues with regional partners**

## COMMUNITY INPUT INITIATIVES

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This strategic plan is the result from both City of Commerce City citizens and the City leadership team into the future development and growth of Commerce City.

- In fall of 2018, more than 800 residents participated in the annual resident survey including topics such as: safety, education and enrichment, economy, environment, and recreation and wellness. The results were presented to City Council on January 28, 2019. This survey determined that the City should focus on safety and the economy. This survey has not been completed since 2018 due to the pandemic.
- In 2017, the City began using the independent National Research Center (NRC) to conduct an annual Commerce City Community Survey. A total of 836 surveys were completed.
- In January 2020 the city's historic preservation program conducted an open house seeking the community's insight to discuss how this program may affect residents, local benefits of historic preservation, how to stay involved through the establishment of a Commerce City Local Landmark Register, and design review for local landmark properties.

## BOARDS & COMMISSIONS

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The city has the following boards and commissions. These boards and commissions provide mechanisms for community input and make recommendations to City Council. This information is used to inform decisions around service levels and other service delivery changes.

- Active Adult Advisory Committees
- Blue Ribbon Economic Development Advisory Committee
- Citizens Public Safety Advisory Board
- Civic Academy

# ORGANIZATION

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- Comprehensive Plan Citizen Advisory Committee
- Cultural Council
- Derby Review Board
- Diversity, Equity and Inclusion Commission
- Environmental Policy Advisory Committee (EPAC)
- Housing Authority Board
- Parks, Recreation & Golf Advisory Committee
- Planning Commission
- Quality Community Foundation
- Senior Commission
- Parks, Recreation & Golf Youth Advisory Committee
- Veterans Commission
- Youth Commission
- Zoning Board of Adjustment

## PUBLIC HEARING PROCESS

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- Opens on first reading
- Public comment welcome
- Closes on second & final reading
- Provides avenue for comment prior to budget adoption
- See budget calendar for more detail

## LONG-RANGE FINANCIAL PLAN

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The city computed a Long-Range Financial Planning effort in 2010-2011. This effort will be revised in the near to mid-term. Analysis and results of this effort are used to keep the city on a solid financial track and promote continued fiscal sustainability.

## WHERE TO FIND ADDITIONAL BUDGET AND FINANCIAL INFORMATION

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- Main Budget & Financial Reports Webpage:  
<https://c3gov.com/financialreports>
- 2021 Adopted Budget:  
<https://www.c3gov.com/home/showdocument?id=11903>
- 2021 Budget at a Glance:  
<https://www.c3gov.com/home/showpublisheddocument?id=12131>
- 2020 Comprehensive Annual Financial Report (CAFR):  
<https://www.c3gov.com/home/showpublisheddocument/13626/637604653299030000>
- 2020 Popular Annual Financial Report (PAFR):  
<https://www.c3gov.com/home/showpublisheddocument/13996/637632400316400000>
- OpenGov Portal:  
<https://c3gov.opengov.com/>





# BUDGET GUIDE

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The budget is the city's fundamental policy document. It describes the city's goals and details how resources are allocated to achieve those goals. In addition, the budget serves as the annual financial plan, an operations guide and a communications tool. The budget guide provides an overview of the elements of the budget document.

## ELEMENTS OF THE BUDGET DOCUMENT

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The budget document includes the following key elements:

### 1. Budget Message

The Budget Message is the City Manager's transmittal letter submitting the budget to the City Council. The Budget Message summarizes the city's current and long-term financial position, highlights new programs and organizational changes addressed in the budget, and outlines both short and long-term goals of the city government. Furthermore, the Budget Message identifies challenges faced in the year ahead and describes how the City intends to address these challenges and proceed in a way that ensures fiscal stability and accountability.

### 2. Organizational Goals

The Organizational goals include the City Council Vision, Mission Statement, and Organizational Values. These goals are identified in and implemented through the City Work Plan.

### 3. Budget Guide

The Budget Guide outlines the content of the budget document and includes tools to assist the reader in understanding key terminology contained in the document.

### 4. Financial Summaries

The Financial Summaries section provides financial information on projected revenues, expenditures, fund balances, and reserves. This section includes the Budget Summary of Funds as well as detailed fund descriptions and information on revenue sources and expenditure projections. This section contains an analysis of all City revenues by category. Revenue projections are based on trends, current economic indicators, and input from subject matter experts in departments. Sales tax projections are based on input from our tax division, industry trends, and major company forecasts. Property tax revenues are projected by the county and adjusted by staff based on known trends and regression analysis. Projects and other taxes are reviewed quarterly and project budgets are based on this trend analysis.

### 5. Departmental Operating Budgets

The Departmental Operating Budgets section details historical and proposed expenditures by operating department. The City is organized into eight key operating functions, including Administration, Human Resources, Finance, Community Development, Public Safety, Public Works, Park, Recreation & Golf, and Internal Service Funds. Each department budget includes a summary narrative, financial information regarding the department and each of its major divisions, and personnel information.

Expenditures for employee compensation and benefits are based on negotiated contracts. The materials categories of expenditures are based on trends. Contract services and capital outlay are justified each year by the departments. Special Projects include any one-time project or cost.

Departmental expenditures are divided into four categories, which include the following:

- Personnel Services represents permanent full-time and part-time salary costs, overtime, and benefits.
- Materials and Supplies represents items purchased for repair and maintenance, operational activities such as books, uniforms, recreation supplies, and office supplies.



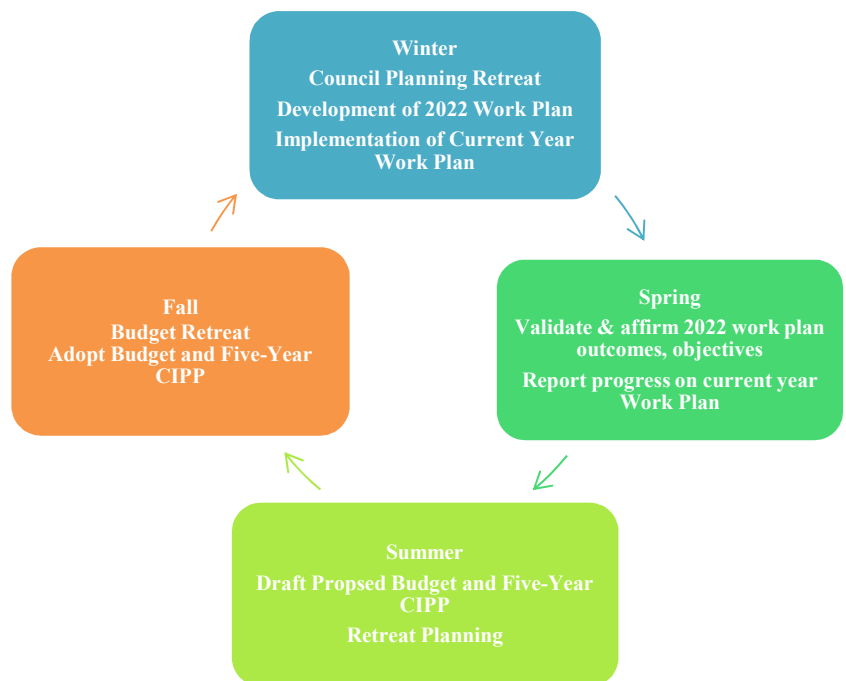
# BUDGET GUIDE

## BUDGET PROCESS

Prior to the beginning of the budget process, the City Manager and leadership meet with the City Council at the Council Planning Retreat to review current Council priorities and define new priorities. Following the identification of Council's priorities, the City Manager develops an appropriate work plan. In February, the budget process begins with Finance meeting with departments to update their base budgets and run detail line item analytics. During this budget cycle, the emphasis continues to be on updating and modifying performance measures based on the work plan. Departments are asked to develop performance measures that would measure quality and efficiency rather than workload measures. During the month of April, budget preparation review is conducted with leadership team and distributed to departments providing guidelines and instructions for preparing their budgets. Revenue and the expenditure budgets are submitted during May and June. Most departments have designated members that help the department director determine project priorities to be proposed in the operating budget. Meetings are held with each department, where budget requests and base budgets are reviewed by the City Manager, Deputy City Managers, Finance Director, and Budget Staff. Budget meetings are conducted to evaluate all requests using the City-wide work plan and to compare proposed expenditures to projected revenues with the objective of balancing the budget. In September, the City Manager and department directors meet with City Council for the annual budget retreat to finalize the annual budget.

The Finance Department recommends the final proposed budget in October of each year. The following information is required: detailed estimates with supporting explanations of all proposed expenditures for each department of the City, showing the expenditures for corresponding items for the last preceding fiscal year in full and estimated expenditures for the current fiscal year

- Statements of the bonded and other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any
- Detailed estimates of all anticipated revenues of the City from sources other than taxes with a comparative statement of the amounts received by the City from each of the same similar sources for the last preceding fiscal year in full and estimated revenues for the current fiscal year
- A statement of the estimated balance or deficit for the end of the current fiscal year
- Comparative figures showing the actual expenditures and revenues for corresponding items and sources for the preceding fiscal year in full and for the current fiscal year up to the last day of the month preceding the month in which the recommended budget is submitted, and estimated expenditures and revenues for corresponding items and sources for the balance of the current fiscal year



# BUDGET GUIDE

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- Such other supporting information as the City Council may request, or as may be otherwise required by the Charter

## BASE BUDGETING

In an effort to create a more effective and efficient budget, the City of Commerce City adopted a new approach to budget development in 2019. Through multiple meetings with Department and City leadership, and utilizing three years of expenditure actuals, the Finance Department identified areas where reductions and or increases were necessary.

For the 2022 budget cycle, the City continued this base budgeting approach. Following the analysis done in 2019, the City set base levels for all City operations. New spending had to be requested and justified by Departments through enhancement requests, which were reviewed and approved or denied by City leadership and City Council. This process has created efficiencies in the City's budget and has allowed for productive conversations about the budget process going forward.

## BUDGET HEARING

A public hearing on the proposed budget shall be held before its final adoption at such time and place as the Council shall direct. Notice of such public hearing and notice that the proposed budget is on file in the Office of the Clerk shall be published in a newspaper that meets City Charter guidelines, at least one (1) week in advance of the hearing. The complete proposed budget shall be on file for public inspection during office hours at such office for a period of not less than one (1) week prior to such hearing.

## BUDGET ADOPTION

The Council shall adopt the budget by resolution at least five (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county. Provided, however, that notwithstanding the provisions in the City Charter, passage of this resolution shall require the affirmative vote of a majority of the entire Council in office at the time the vote is taken. If the Council fails to adopt the budget by said date, the amounts appropriated for each City fund for the current fiscal year shall be deemed appropriated for each City fund for the ensuing fiscal year.

No changes were made to the proposed budget prior to budget adoption.

## BUDGET AMENDMENTS

After the budget has been adopted, the approved budget may be changed through a budget amendment. The process for a budget amendment generally begins with a request from the affected division or department to the Finance Department. The Finance Department reviews the request for consistency with City Council goals and is weighed against other City needs and the availability of funding. Upon the Finance Director's approval, the request and justification are presented to the City Manager for final approval.

# BUDGET GUIDE

## BUDGET CALENDAR

DATE	ACTIVITY
Friday, January 1st	Start of the Fiscal Year
Thursday, March 11th	Council Planning Retreat/Pre-Planning Capital Improvement and Preservation Plan (CIPP) Meeting
Monday, March 15th	<b>SharePoint Accepting 2022 CIPP Requests</b>
Wednesday, March 17th	Budget planning meeting - City Manager (CM), Deputy City Manager (DCM), & Finance
Tuesday, April 13th	Leadership Team - Discuss Budget Expectations Department/Division Budget Training, Overview and Reporting (Session 1) Virtually <b>SharePoint Accepting 2022 Budget Requests</b>
Thursday, April 15th	<b>2022 CIPP Requests Must be Entered in CIPP Sharepoint</b>
Monday, April 19th	<b>CIPP Sharepoint Report Generated</b>
Tuesday April 20th	Department/Division Budget Training, Overview and Reporting (Session 2) Virtually
Friday, May 7th	<b>CIPP Project Rating Deadline</b>
Monday May 10th	<b>SharePoint System Closes/All Funding Requests Due to Finance Revenue Projections and Budgets sent to Departments</b>
Wednesday, May 12th	Executive Team Review of CIPP Projects
<b>Monday, June 21st</b>	<b>Funding Requests Updated/Request Books Built</b> CIPP Revenue Projection Review - DCM & Finance Deadline for Departments to submit their changes to revenue projections
<b>Friday, July 16th</b>	<b>Retreat - Department Budget Presentations with CM, DCM, &amp; Finance</b>
Friday, July 23rd	CM's recommendations entered into second draft of preliminary budget
Tuesday, July 27th	Finance sends notice regarding Organization Chart updates to Departments Finance sends Department Descriptions/Core Business Services to Departments

# BUDGET GUIDE

DATE	ACTIVITY
Thursday July 29th	Departments prepare and submit PowerPoint Presentations to CM/DCM PowerPoint Slides for Council Session due to Finance (Forwarded to CM/DCM)
Monday, August 9th	Council - Preliminary Budget Session - Overview, Revenue & CIPP discussion CM recommendation regarding department requests Department Director Presentations
Thursday August 19th - Friday August 27th	Departments prepare and submit information to Finance for preparation of Council's budget book
Friday, August 27th	CM/DCM & Finance planning of Council's budget retreat
Friday, September 3rd	Departments prepare and submit PowerPoint Presentations to CM/DCM CM/DCM returns City Manager's budget message, revenue, expenditure, and compensation overview to Finance Deadline to submit Organizational Chart and Department Descriptions to Finance
Monday, September 13th	City Council - Budget Retreat (4pm - 8pm)
Monday, August 30th	HR completes compensation survey and final insurance bids
Friday, October 1st	Final Day to Input Changes into New World
Friday, October 8th	Deadline for completion of the final proposed budget
Monday, October 11th	Public Notice of proposed budget published (must be published at least five days prior to the Public Hearing)
Monday, October 18th	City Council, URA, and GID Board open Public Hearing on proposed budget (Public Hearings remain open until November 1st)
Monday, November 1st	City Council, URA, and GID Board close public hearings, adopt and appropriate budget, and certify Mill Levies
Monday, December 6th	Final Adopted budget is posted to New World
Friday, December 31st	End of Fiscal Year

\*Indicates a Critical Deadline from Finance

\*Indicates a Critical Work Plan Deadline

\*Indicates a Critical CIPP Deadline





# 2022 FINANCIAL SUMMARY

## SUMMARY OF GENERAL FUND FINANCIALS

FINANCIAL SOURCES	2022 BUDGET
General Fund Revenue	\$ 83,147,774
2k General Fund Revenue	\$ 19,863,513
<b>Transfers From</b>	
General Fund Fund Balance	\$ 986,650
2K Fund Balance	\$ 10,650,000
2K Allocation	\$ 1,209,045
Water Acquisition Fund	\$ 530,831
<b>Total</b>	<b>\$ 116,387,813</b>
<b>FINANCIAL USES</b>	
<b>Primary Government</b>	
Administration	\$ 7,127,724
Human Resources	\$ 1,627,972
Finance	\$ 13,959,001
Community Development	\$ 5,678,953
Public Safety	\$ 25,916,599
Public Works	\$ 17,326,844
Parks, Recreation & Golf	\$ 15,594,396
2K Allocations Long Term Capital (20%)	\$ 131,720
2K Allocations Administrative (15%)	\$ 1,077,325
Debt Service (2017A & 2017B)	\$ 2,357,039
<b>Transfers To</b>	
Commerce City Housing Authority	\$ 60,000
Elected Officials Retirement Fund	\$ 48,960
CIPP Indirect allocation Long term Capital (20%)	\$ 131,720
CIPP- General Fund	\$ 3,500,000
CIPP Fund -IT TIIP	\$ 296,751
CIPP - 2K Fund Balance	\$ 10,650,000
URA Fund-Derby Catalyst	\$ 83,000
Debt Service Fund - 2015	\$ 2,941,961
Debt Service Fund - 2K-2014	\$ 4,535,018
Debt Service Fund - 2K-2016	\$ 3,342,830
<b>Total</b>	<b>\$ 116,387,813</b>

# 2022 FINANCIAL SUMMARY

## SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

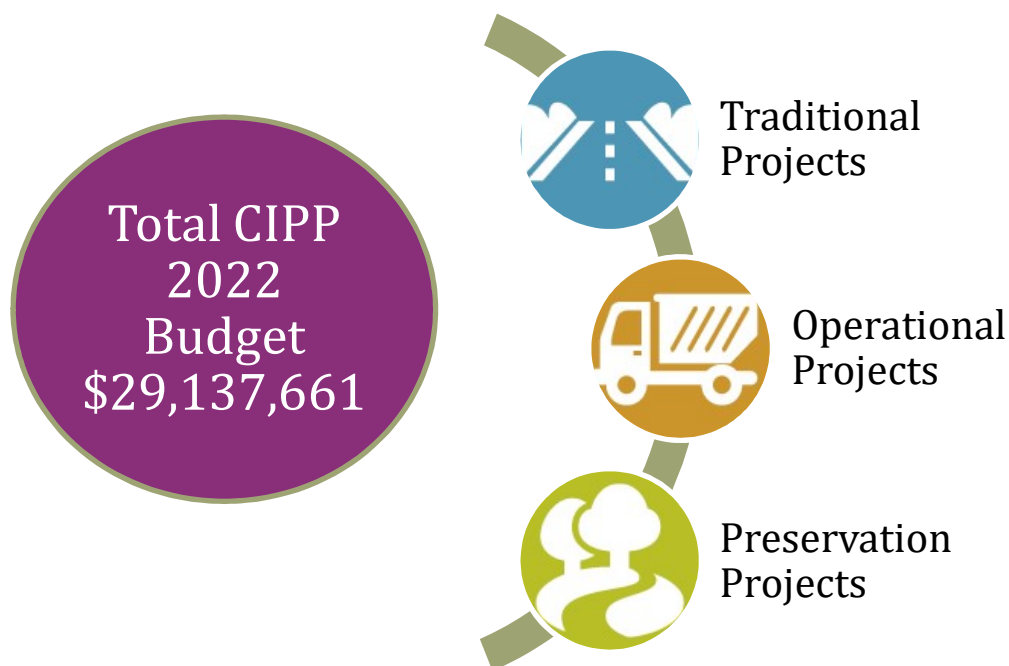
FINANCIAL SOURCES	2022 BUDGET
Transportation Tax	\$ 2,115,000
Fund Balance Transportation Tax	\$ 882,120
Adams County Open Space Tax	\$ 725,174
Fund Balance Open Space Tax	\$ 1,193,231
HUTF	\$ 1,831,632
Fund Balance HUTF	\$ 111,930
Road and Bridge	\$ 898,500
Cable Subscriber Fee (PEG)	\$ 42,183
<b>Transfers From</b>	
Fund Balance -2K	\$ 10,650,000
General Fund	\$ 3,500,000
General Fund IT TIIP	\$ 296,751
Solid Waste Fund	\$ 2,588,196
Conservation Trust Fund	\$ 1,258,149
Impact Fee- Drainage	\$ 525,000
IT Retained Earnings	\$ 193,000
Impact Fee- Road	\$ 420,000
Impact Fee- Parks	\$ 75,075
NIGID	\$ 1,700,000
General Fund Indirect Allocation 15%	\$ 131,720
<b>Total</b>	<b>\$ 29,137,661</b>

FINANCIAL USES	2022 BUDGET
<b>Approved Projects</b>	
62nd Avenue And Vasquez Inetersection (MHGP)	\$ 200,000
88th Avenue Widening	\$ 1,500,000
104th Widening- S. Platte River to Highway 85	\$ 1,700,000
112th Widening- Parkside to High Plains Parkway	\$ 1,572,000
120th and US 85 Intersection Interchange	\$ 8,000,000
Automated Traffic Signal Performance Measures	\$ 47,400
Bridge Maintenance Program	\$ 200,000
Buffalo Run Golf Course Irrigation	\$ 3,340,773
Colorado Blvd. Bicycle & Pedestrian Improvements	\$ 680,000
Core City Improvements	\$ 250,000
Disc Golf Course	\$ 71,500
Facility Assessment Projects	\$ 2,040,725
Fairfax Park Drainage	\$ 45,000
Concrete Flatwork (PW)	\$ 250,000
Highway 2 Median	\$ 250,000

# 2022 FINANCIAL SUMMARY

## CONTINUED-SUMMARY OF CAPITAL IMPROVEMENTS AND PRESERVATION PLAN

HSIP Grant Matches	\$ 229,129
Irondale Regional Drainage	\$ 1,500,000
Long Lane Striping	\$ 150,000
MSC Material Storage Bays	\$ 200,000
Pavement Management 2022	\$ 2,500,000
Ragweed Draw Crossing Under O'Brian Canal	\$ 500,000
Rosemary Street Widening	\$ 1,150,000
Sidewalk Connectivity (PW)	\$ 96,000
Street Reconstruction	\$ 500,000
Traffic Calming Program	\$ 30,000
Traffic Signal Maintenance Program	\$ 120,000
Traffic Signal Installation Program	\$ 400,000
IT TIIP	\$ 489,751
<b>Total</b>	<b>\$ 28,012,278</b>
<b>Transfers To</b>	
Fund Balance - Road and Bridge	\$ 526,681
Fund Balance - CIPP Cable Subscriber Fee (PEG)	\$ 42,183
Fund Balance - CIPP Fund Balance	\$ 131,720
Fund Balance - CIPP Contingency	\$ 424,799
<b>Total</b>	<b>\$ 29,137,661</b>



# 2022 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND

### SOLID WASTE MANAGEMENT FUND

FINANCIAL SOURCES	2022 BUDGET
Revenues	\$ 1,186,677
Transfer from	
Fund Balance - Solid Waste	\$ 1,401,519
Total	\$ 2,588,196
FINANCIAL USES	
Transfers To	
CIPP Fund	\$ 2,588,196
Total	\$ 2,588,196

### CONSERVATION TRUST FUND

FINANCIAL SOURCES	2022 BUDGET
Revenues	\$ 685,400
Transfer from	
Fund Balance - Conservation Trust	\$ 572,749
Total	\$ 1,258,149
FINANCIAL USES	
Transfers To	
CIPP Fund	\$ 1,258,149
Total	\$ 1,258,149

### HOUSING AUTHORITY FUND

FINANCIAL SOURCES	2022 BUDGET
Transfer from	
General Fund	\$ 60,000
Total	\$ 60,000
FINANCIAL USES	
Housing Administration	\$ 60,000
Total	\$ 60,000

# 2022 FINANCIAL SUMMARY

## CHEMICAL ROUNDUP FUND

FINANCIAL SOURCES	2022 BUDGET
Revenues	\$ 25,000
Total	\$ 25,000
FINANCIAL USES	
Chemical Roundup Expense	\$ 25,000
Total	\$ 25,000

## ELECTED OFFICIALS RETIREMENT FUND

FINANCIAL SOURCES	2022 BUDGET
Transfers From General Fund	\$ 48,960
Total	\$ 48,960
FINANCIAL USES	
City Council Retirement Fund	\$ 48,960
Total	\$ 48,960

## DEBT SERVICE FUND

FINANCIAL SOURCES	2022 BUDGET
KSS Reimbursement	\$ 397,544
Transfers From General Fund	\$ 10,819,809
Urban Renewal Authority	\$ 456,700
Total	\$ 11,674,053
FINANCIAL USES	
Bond Issue Principal - Series 2015	\$ 2,000,000
Bond Issue Interest - Series 2015	\$ 1,795,875
Bond Issue Fee - Series 2015	\$ 330
Bond Issue Principal - 2K-Series 2014	\$ 1,640,000
Bond Issue Interest - 2K-Series 2014	\$ 2,894,688
Bond Issue Fee - Series 2014	\$ 330
Bond Issue Principal - 2K-Series 2016	\$ 685,000
Bond Issue Interest - 2K-Series 2016	\$ 2,657,500
Bond Issue Fee - Series 2016	\$ 330
Total	\$ 11,674,053

# 2022 FINANCIAL SUMMARY

## WATER RIGHTS ACQUISITION FUND

FINANCIAL SOURCES	2022 BUDGET
Water Acquisition Fee	\$ 2,050,850
Earnings on Investments	\$ 11,000
Total	\$ 2,061,850
FINANCIAL USES	
Project Expense	\$ 1,531,019
Transfer to General Fund	\$ 530,831
Total	\$ 2,061,850

## SECOND CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2022 BUDGET
Impact Fee - Second Creek Drainage Basin	\$ 599,008
Total	\$ 599,008
FINANCIAL USES	
Restricted Impact - Second Creek Drainage Basin	\$ 599,008
Total	\$ 599,008

## THIRD CREEK DRAINAGE BASIN FUND

FINANCIAL SOURCES	2022 BUDGET
Impact Fee - Third Creek Drainage Basin	\$ 12,425
Total	\$ 12,425
FINANCIAL USES	
Restricted Impact - Third Creek Drainage Basin	\$ 12,425
Total	\$ 12,425

## BUFFALO RUN TRIBUTARY DRAINAGE DISTRICT FUND

FINANCIAL SOURCES	2022 BUDGET
Revenues	\$ 96,630
Total	\$ 96,630
FINANCIAL USES	
Restricted Impact - Buffalo Run Tributary Drainage	\$ 96,630
Total	\$ 96,630

# 2022 FINANCIAL SUMMARY

## IMPACT FEES FUND

FINANCIAL SOURCES	2022 BUDGET
Impact Fees - Parks/Open Space	\$ 876,813
Impact Fees - Transportation	\$ 1,676,259
Impact Fees - Drainage	\$ 128,623
Transfer from Fund Balance-Drainage	\$ 396,377
	\$ 3,078,072
FINANCIAL USES	
Transfers To CIPP Fund	\$ 1,020,075
Restricted Impact - Parks/Open Space	\$ 801,738
Restricted Impact - Transportation	\$ 1,256,259
Total	\$ 3,078,072

## INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

FINANCIAL SOURCES	2022 BUDGET
Revenue	\$6,672,089
Transfers From Retained Earnings	\$193,000
Total	\$6,865,089
FINANCIAL USES	
Administration	\$3,347,971
Capital outlay	\$3,324,118
Transfers To CIPP Fund	\$193,000
Total	\$6,865,089

## FACILITY SERVICES INTERNAL SERVICE FUND

FINANCIAL SOURCES	2022 BUDGET
Revenue	\$3,430,303
Total	\$3,430,303
FINANCIAL USES	
Administration	\$3,163,143
Capital outlay	\$267,160
Total	\$3,430,303

# 2022 FINANCIAL SUMMARY

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## FLEET MANAGEMENT INTERNAL SERVICE FUNDS

FINANCIAL SOURCES	2022 BUDGET
Revenue	\$5,040,860
Transfers From Retained Earnings	\$1,163,050
Total	\$6,203,910
FINANCIAL USES	
Administration	\$4,815,415
Capital outlay	\$1,388,495
Total	\$6,203,910

# 2022 FINANCIAL SUMMARY

## REVENUE SUMMARY

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>To 9/30</u>	<u>2022 Budget</u>
<b>Taxes</b>				
General property tax	\$ 3,487,569	\$ 3,695,049	\$ 3,594,587	\$ 3,955,997
Specific ownership tax	257,648	251,852	193,218	260,000
Franchise fees	3,190,145	3,037,635	1,937,966	3,200,000
Accommodation fees	8,692	14,383	4,873	10,411
Sales and use tax	55,730,838	51,434,481	50,652,319	60,355,128
Sales and use tax - 1%	15,923,097	14,492,900	12,675,933	18,454,687
Retail Excess	1,699,629	993,874	1,049,419	1,770,788
<b>Total Taxes</b>	<b>80,297,618</b>	<b>73,920,174</b>	<b>70,108,314</b>	<b>88,007,011</b>
<b>Licenses and Permits</b>				
Liquor licenses	48,788	51,284	34,884	49,857
Occupation licenses	15,640	18,081	15,986	18,960
Contractors' licenses	80,410	108,893	65,822	100,329
Building permits	2,581,394	2,104,220	2,980,438	3,000,000
Excavating permits	1,162,029	1,036,271	889,032	991,505
Marijuana fees	256,100	293,117	253,598	286,549
Other	595	1,200	400	737
<b>Total Licenses and Permits</b>	<b>4,144,955</b>	<b>3,613,066</b>	<b>4,240,160</b>	<b>4,447,937</b>
<b>Intergovernmental</b>				
Road and bridge tax	725,906	-	-	-
Cigarette tax	123,122	104,835	41,433	124,252
Highway users tax	1,740,747	-	-	-
Motor vehicle registration tax	209,323	213,528	154,590	215,636
<b>Total Intergovernmental</b>	<b>2,799,098</b>	<b>318,363</b>	<b>196,023</b>	<b>339,888</b>
<b>Charges for Services</b>				
Zoning	112,327	179,179	71,675	135,400
Plan check fees	636,500	575,137	1,010,659	950,000
Docket fees	91,775	103,623	62,662	105,852
Court surcharge fees	196,924	232,497	136,748	229,778
Fuel surcharge	80,704	85,448	54,224	86,004
Housing Authority revenue	91,526	52,640	-	42,426
Special duty assignment	158,364	389,783	276,176	257,739
Weed removal fee	236,364	179,100	73,684	206,100
Passports	17,490	52,557	12,320	34,641
Reimbursement by others	1,263,101	-	31,623	-
NMTF Reimbursement	75,563	-	41,059	77,781
Reimbursement - school district	54,986	-	-	125,589
Recreational activity fees	764,519	1,813,776	1,128,338	1,824,303
Outdoor pool - 2K	-	302,635	183,480	254,491
Golf Course fees	2,422,763	2,433,536	2,875,563	2,955,618
Other	61,450	45,707	196,529	59,647
<b>Total Charges for Services</b>	<b>6,264,355</b>	<b>6,445,618</b>	<b>6,154,739</b>	<b>7,345,369</b>

# 2022 FINANCIAL SUMMARY

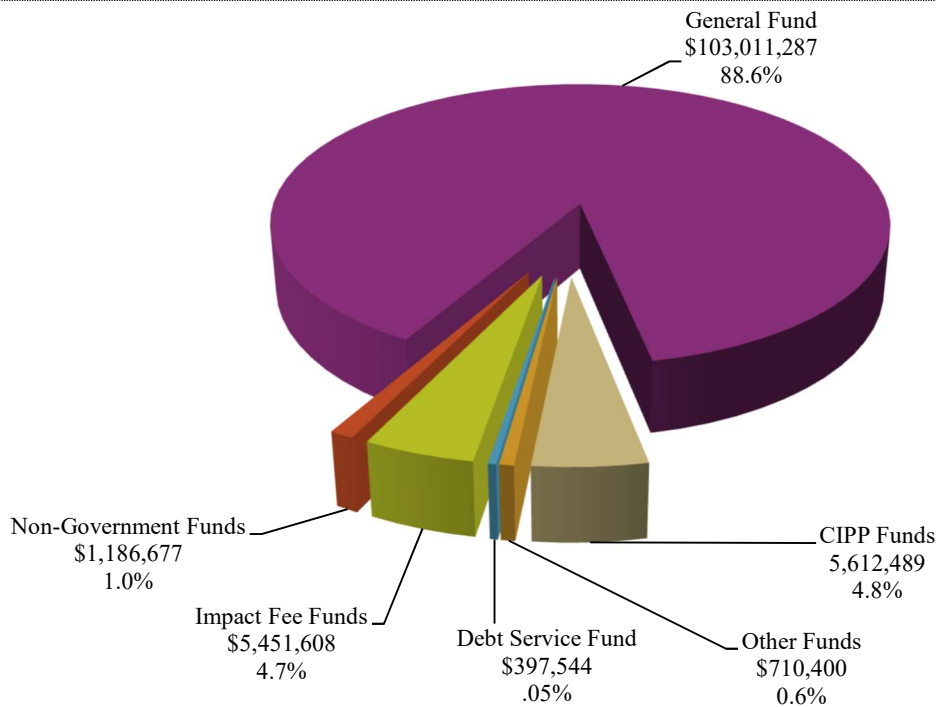
	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>To 9/30</u>	<u>2022 Budget</u>
<b>Fines and Forfeitures</b>				
Municipal court	707,037	756,849	463,343	728,873
DUI fees	23,092	29,417	17,126	26,088
Bond fees	660	3,681	30	970
Photo red light enforcement	589,838	639,656	638,748	619,919
Other	-	-	305	-
<b>Total Fines and Forfeitures</b>	<b>1,320,627</b>	<b>1,429,603</b>	<b>1,119,552</b>	<b>1,375,850</b>
<b>Miscellaneous</b>				
Investment earnings	1,715,935	700,000	678,597	1,200,000
Unclassified revenue	393,960	372,890	75,988	284,982
Loan interest	199	-	-	-
Other	5,140,177	-	51,021	10,250
<b>Total Miscellaneous</b>	<b>7,250,271</b>	<b>1,072,890</b>	<b>805,607</b>	<b>1,495,232</b>
<b>Total General Revenues</b>	<b>102,076,924</b>	<b>86,799,714</b>	<b>82,624,395</b>	<b>103,011,287</b>
<b>Other Funds</b>				
Adams County Open Space Tax	1,094,046	608,832	435,047	725,174
Highway User Tax	-	1,721,056	1,431,283	1,831,632
Road and Bridge Tax	-	607,403	939,793	898,500
Conservation Trust Fund	582,981	585,506	385,977	685,400
Transportation tax	2,042,892	1,636,780	956,731	2,115,000
KSS debt reimbursement	254,761	399,394	351,152	397,544
Cable subscriber fees (Peg)	42,225	42,231	20,790	42,183
Chemical Round Up Fund	25,000	25,000	-	25,000
Impact Fee Fund - parks/open space	932,151	651,351	883,315	876,813
Impact Fee Fund - transportation	2,014,573	805,681	2,185,028	1,676,259
Impact Fee Fund - drainage	286,655	84,924	246,181	128,623
Impact Fee Fund - landscape	4,445	3,250	-	-
Water Rights Acquisition Fund	2,077,607	1,156,352	2,111,624	2,061,850
Second Creek Drainage Basin Fund	386,895	185,091	629,185	599,008
Buffalo Run Tributary Drainage Basin Fund	143,465	69,573	118,899	96,630
Third Creek Drainage Basin Fund	26,844	8,456	8,471	12,425
<b>Total Other Funds</b>	<b>9,914,541</b>	<b>8,590,880</b>	<b>10,703,478</b>	<b>12,172,041</b>
<b>Total Governmental Funds</b>	<b>111,991,466</b>	<b>95,390,594</b>	<b>93,327,873</b>	<b>115,183,328</b>
<b>Enterprise Funds</b>				
Solid Waste Management Fund	1,196,220	1,096,106	537,606	1,186,677
<b>Total Enterprise Funds</b>	<b>1,196,220</b>	<b>1,096,106</b>	<b>537,606</b>	<b>1,186,677</b>
<b>Total Government and Enterprise Funds</b>	<b>\$ 113,187,686</b>	<b>\$ 96,486,700</b>	<b>\$ 93,865,479</b>	<b>\$ 116,370,005</b>

# 2022 FINANCIAL SUMMARY

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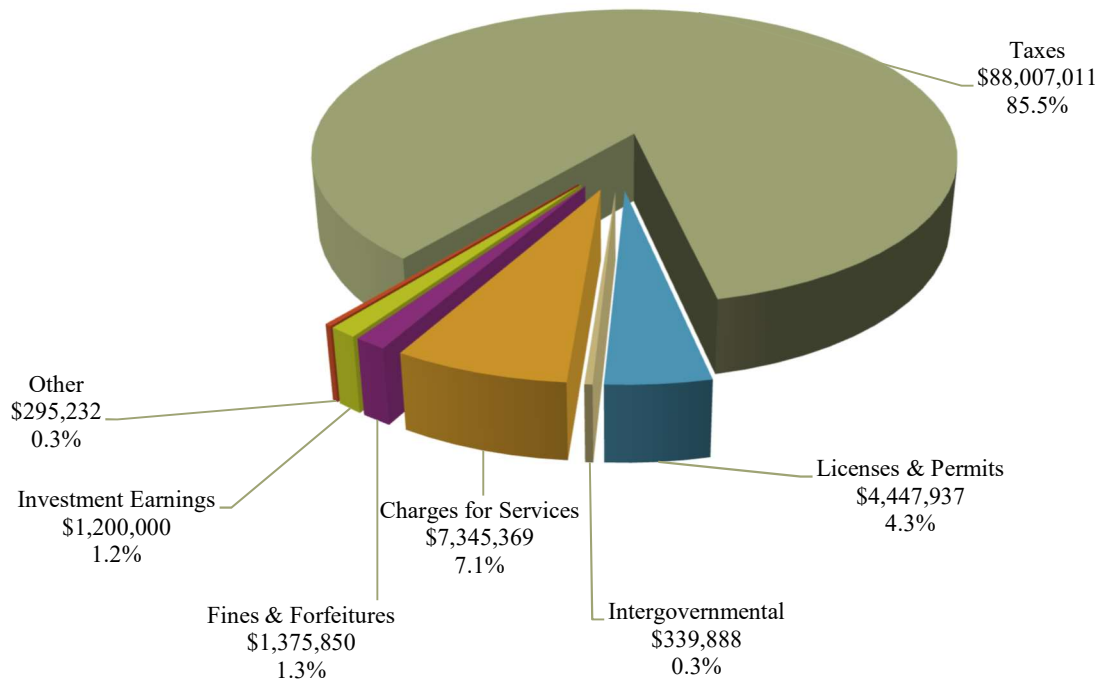
## REVENUE SUMMARY 2022

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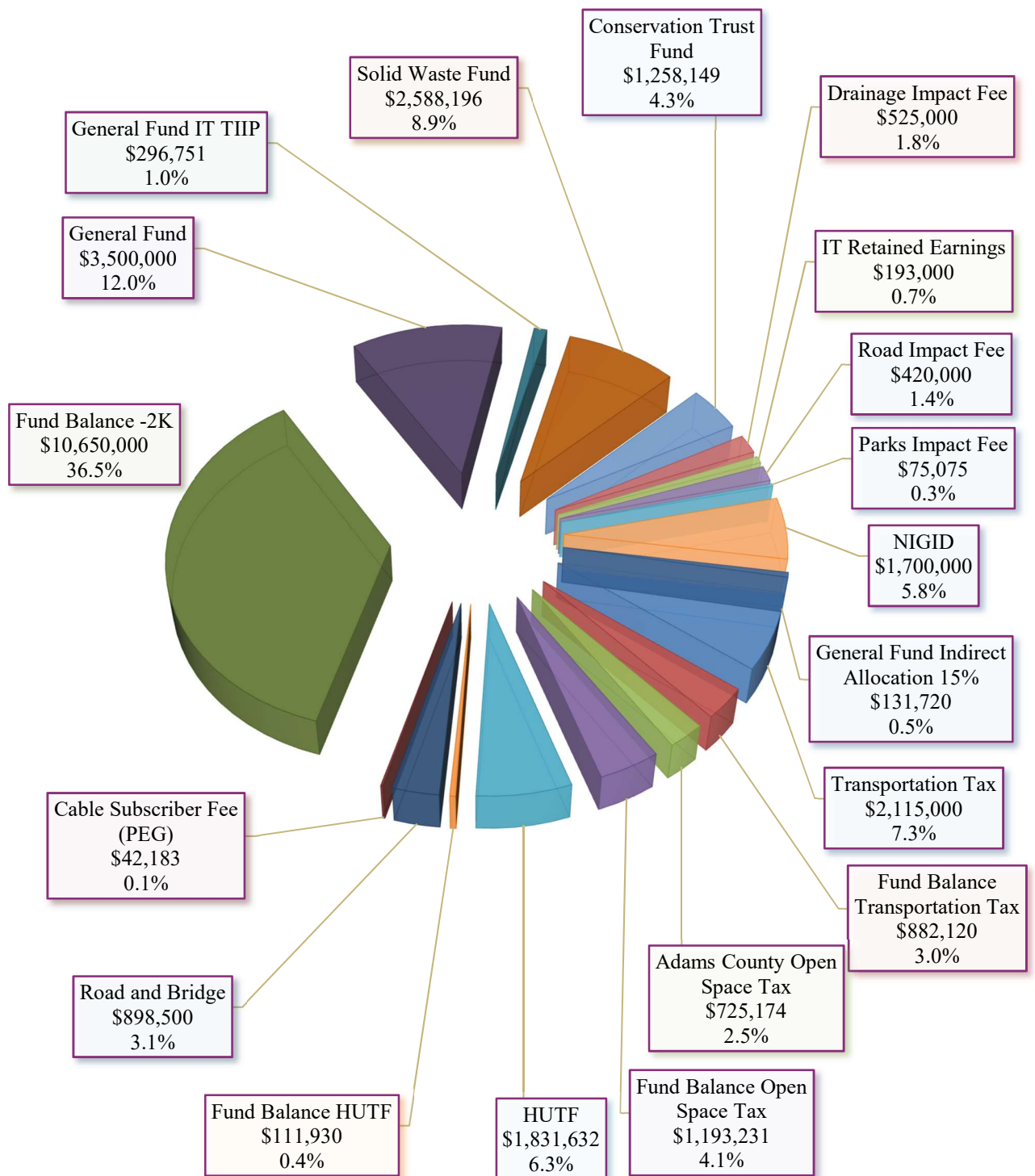
## SUMMARY OF FINANCIAL SOURCES – GENERAL FUND 2022

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# 2022 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL SOURCES CIPP FUND 2022



# 2022 FINANCIAL SUMMARY

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The City strives to maintain a strong, diverse revenue base recognizing that becoming too dependent upon any individual revenue source would make the City's revenues more vulnerable to economic cycles. The voters of Commerce City have exempted all Commerce City revenues, with the exception of property tax revenues, from the revenue and expenditure limitations imposed by the TABOR Amendment and authorized their expenditure. All revenues are conservatively projected, monitored and updated as necessary. Total 2022 general revenues (excluding restricted impact fees) are projected to increase by 19% to \$103,011,287 from estimated 2021 revenues of \$86,799,714. This increase is primarily due to updated revenue projections that account for the City's growth and the fact that 2021 revenue projections were subject to potential impacts of the COVID-19 pandemic. Descriptions and a brief analysis of the City's largest revenue sources are included below.

## TAXES, LICENSES & INTERGOVERNMENTAL REVENUES

### Property Tax

Property taxes are levied on December 31<sup>st</sup>, and attach an enforceable lien on property as of January 1. Taxes are due following January 1st, the first half-payment is due by February 28<sup>th</sup> with the second half-payment is due by June 15<sup>th</sup>; or full payment is due by April 30<sup>th</sup>. The City of Commerce City's property tax mill levy is 3.28 mills. However, the City sometimes implements a temporary mill levy credit in order to comply with TABOR revenue growth limitations. For fiscal year 2022 property tax revenue is projected to be \$3,955,997, which includes delinquent tax revenue and is based on an estimated net total taxable assessed valuation of \$1,351,930,770. For the 2021 mill levy certification process, which impacts property taxes to be collected in 2022, a temporary mill levy credit of 0.36 is being applied to the City's mill levy of 3.28, resulting in a 2.92 mill levy for the 2022 fiscal year.

### Sales and Use Taxes

The City of Commerce City collects a total of 4.5% tax on the sales of tangible personal property and specific services. 3.5% of this is the City's general sales tax and 1.0% is the City's 2K sales tax. 2K was a voter approved sales tax measure resulting in the 1.0% increase to be used for specific capital projects and the associated operations and maintenance of those projects. A Use Tax is levied as a complement to the City's sales tax and is imposed upon taxable purchases on which a sales tax was not legally imposed. The City imposes the use tax on building materials, motor vehicles, and other tangible personal property (e.g., furniture, fixtures, supplies, and equipment). Budgeted sales and use tax revenues for 2022 are projected to increase 20% over 2021 budgeted revenues to \$78,809,815, of which \$60,355,128 in general sales and use tax and \$18,454,687 is 2K sales tax. A large transfer of \$10,818,809 goes to the Debt Service Fund for Sales Tax Bond payments. Small amounts are transferred from the General Fund, to the Housing Authority and Elected Officials Retirement Fund. Sales and Use Tax revenues provide the largest single source of revenue for the City.

### Highway User's Tax

The Highway User's Tax (HUT) is a State tax shared revenue with local governments. HUT revenues are based on formulas that include revenues derived from motor fuel taxes, driver's licenses, and motor vehicle registration fees. The HUT is distributed monthly to municipalities through a formula based on the number of vehicles registered and the miles of streets in each municipality relative to the same data in other municipalities. These funds may be expended on new construction, safety, reconstruction, improvements, repairs and maintenance, and capacity improvements. HUT is projected to increase 6% to \$1,831,632 in the 2022 budget. In 2021, this revenue stream was moved from the General Fund to the Capital Projects Fund, where it is used on road improvement projects.

# 2022 FINANCIAL SUMMARY

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## **Building Permit Fees**

Building Permit Fees are based on the dollar valuation of the construction work to be performed. Permit Fees are established by ordinance and are budgeted based on local construction and development trends. Estimated revenues for the 2022 budget are projected at \$3,000,000; reflecting a projected increase of 43% from the 2021 budget to bring it more in line with current construction activity.

## **Other Permit and Construction Fees**

The City assesses other fees with respect to new residential and commercial construction. The 2022 budget includes Plan Check Fees of \$950,000 which is a 65% increase from the 2021 annual budget. This increase is due to increased construction activity.

## **Franchise Fees**

The City currently has a nonexclusive franchise agreement with Xcel Energy for the right to furnish, sell and distribute gas and electricity to residents and businesses within the community. The agreement provides Xcel Energy with access to public property to provide gas and electric services. In consideration for this franchise, Xcel Energy pays the City of Commerce City a sum equal to 3% of all revenues received from the sale of gas and electricity. In addition, the City receives franchise fees from the cable TV provider set at 5% of gross revenues and from United Power equal to 3% of their electricity revenues. Franchise fees are estimated to be \$3,200,000 in the 2022 budget which is a 5% increase from 2021.

## **Municipal Court Fees**

Municipal Court Fees consist primarily of fines and forfeitures assessed against parties found guilty of any municipal offense through the court system. This revenue also includes charges for services such as docket fees, court surcharge fees, and fuel surcharges. Estimated total revenues for the 2022 budget are \$728,873 reflecting a projected decrease of 4% from the 2021 budget.

## **Excavating Permits**

Excavation Permit Fee revenues are received from various contractors performing excavation activities within the City's various right-of-ways. The 2022 budget decreased to \$991,505 (-4%). This amount is due to the current level in construction activity.

## **Motor Vehicle Registration Fees**

Motor Vehicle Registration Fees are state imposed on the registration of a vehicle. Fees are primarily based on the weight and the age of the vehicle. The revenues received by a county or municipality are actual fees collected for the month based on the number and type of vehicles registered. The City anticipates a small increase to \$215,636 in Motor Vehicle Fees for 2022.

## **Recreation Activity Fees**

The City of Commerce City owns and operates two recreation centers for Commerce City residents. A variety of recreation programs and activities are offered through the recreation centers. To access the activities and programs, users are charged a membership fee. Activity fee revenues are anticipated to increase slightly to \$1,824,303 (1%).

## **Outdoor Leisure Pool**

The City of Commerce City owns and operates an outdoor leisure pool at Pioneer Park. A variety of swimming programs and activities are offered. To access the activities and programs, users are charged a membership fee. Outdoor pool revenues are anticipated to decrease 16% from the prior year's budget to \$254,491.

# 2022 FINANCIAL SUMMARY

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## **Golf Course Fees**

The City of Commerce City owns and operates an award winning 18-hole golf course. A variety of golf programs and activities are offered through the golf course. Golf Course fee revenues are estimated for 2022 at \$2,955,618. Golf Course revenue is projected to increase 21% over the prior year's budget as use of the course remains strong.

## **Conservation Trust Fund**

The Conservation Trust Fund is primarily funded by State lottery proceeds. Municipal lottery proceeds are based on the most current population estimates prepared by the State Department of Local Affairs' Division of Local Government. Funds can only be used for the acquisition, development, and maintenance of parks, or for capital improvements to or maintenance of recreational facilities on any public site. The City of Commerce City normally transfers Conservation Trust proceeds to the CIPP Fund. Lottery revenues, including earnings on investments, are projected to be \$685,400 in 2022.

## **Impact Fee Fund**

Impact Fees represent a monetary charge on development to recoup a proportionate share of the public capital costs required to accommodate development with necessary public infrastructure. Impact management includes subdivision dedication requirements, payments in lieu of dedication, environmental impact mitigation, and user and connection charges. In 2022 the Second Creek Drainage Basin Impact Fee is estimated to provide \$599,008 in revenues, the Buffalo Run Tributary Drainage Fee is estimated to provide \$96,630 in revenues and the Third Creek Drainage Basin is estimated to provide \$12,425 in revenues. Drainage impact fees for the DFA053 Drainage Basin are estimated to provide \$128,623 in revenues. General Impact Fees, which include parks/open space and transportation impact fees, are budgeted at \$2,553,072, \$876,813 for parks/open space and \$1,676,259 for transportation.

## **Water Rights Acquisition Fund**

The Water Rights Acquisition Fund exists for the purchase of irrigation and potable water rights. The Water Rights Acquisition Fee is estimated to generate \$2,061,850 in 2022. Each year a transfer is made from this fund to cover debt service payments for the 2017 A and 2017 B certificates of participation series. In 2022 this transfer is budgeted at \$530,831.

# 2022 FINANCIAL SUMMARY

## EXPENDITURES SUMMARY

	<u>Personnel Services</u>		<u>Materials and Supplies</u>	<u>Services and Charges</u>	<u>Capital Outlay</u>	<u>Total</u>
	<u>Salaries</u>	<u>Benefits</u>				
Administration	\$ 3,810,434	\$ 444,699	\$ 46,124	\$ 2,826,467	\$ -	\$ 7,127,724
Human Resources	835,123	117,596	4,771	670,482	-	1,627,972
Finance	4,135,553	6,922,963	15,473	2,885,012	-	13,959,001
Community Development	3,655,566	384,881	48,084	1,590,422	-	5,678,953
Public Safety	15,217,633	1,871,113	850,759	7,977,094	-	25,916,599
Public Works	5,256,921	571,878	905,321	10,592,724	-	17,326,844
Parks, Recreation & Golf	8,079,889	508,936	1,970,467	4,634,744	400,360	15,594,396
Debt Service	-	-	-	2,357,039	-	2,357,039
CIPP Fund	-	-	-	29,137,661	-	29,137,661
Conservation Trust	-	-	-	1,258,149	-	1,258,149
Elected Officials Retirement Fund	-	-	-	48,960	-	48,960
Chemical Roundup Fund	-	-	-	25,000	-	25,000
Debt Service Fund	-	-	-	11,674,053	-	11,674,053
Water Rights Acquisition Fund	-	-	-	2,061,850	-	2,061,850
Second Creek Drainage Basin Fund	-	-	-	599,008	-	599,008
Third Creek Drainage Fund	-	-	-	12,425	-	12,425
Buffalo Run Tributary Drainage	-	-	-	96,630	-	96,630
Impact Fee Fund	-	-	-	3,078,072	-	3,078,072
Commerce City Housing Authority	-	-	-	60,000	-	60,000
<b>Total</b>	<b>\$ 40,991,119</b>	<b>\$ 10,822,066</b>	<b>\$ 3,840,999</b>	<b>\$ 81,585,792</b>	<b>\$ 400,360</b>	<b>\$ 137,640,336</b>

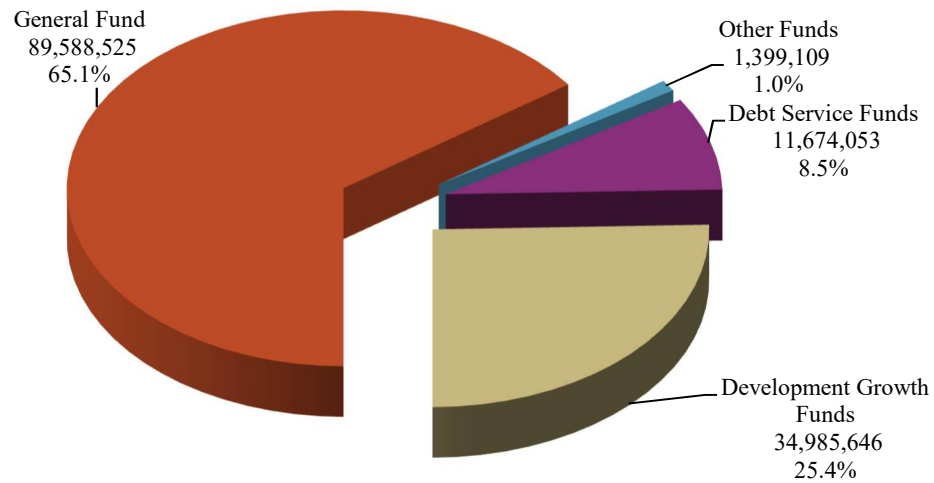


# 2022 FINANCIAL SUMMARY

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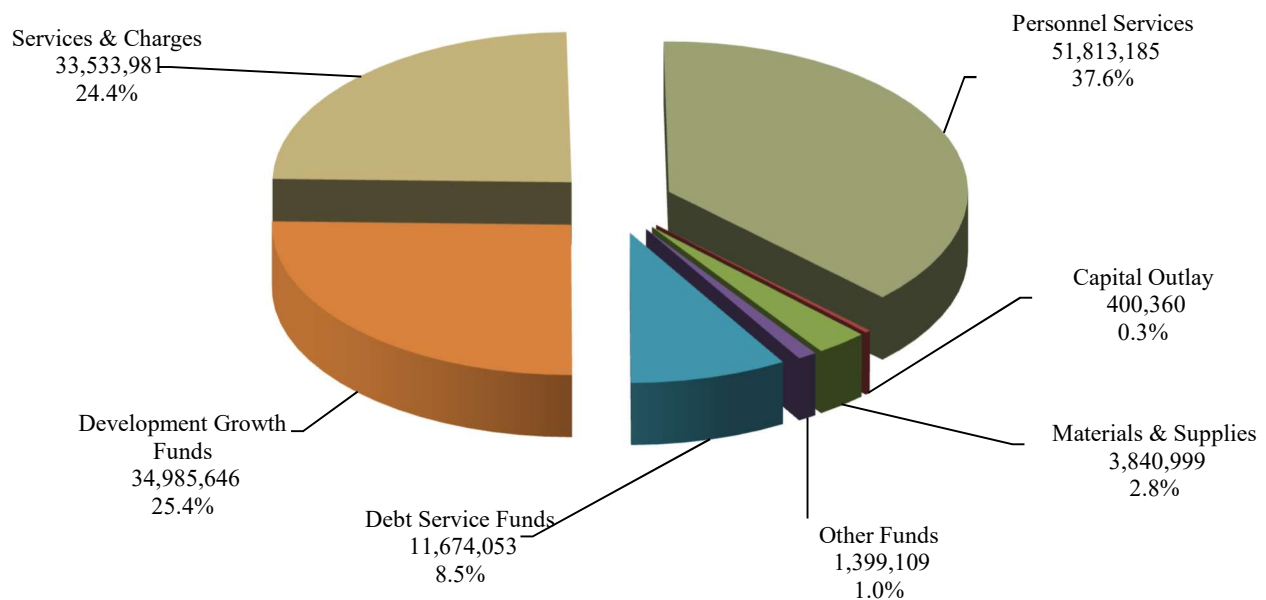
## EXPENDITURES SUMMARY BY FUND 2022

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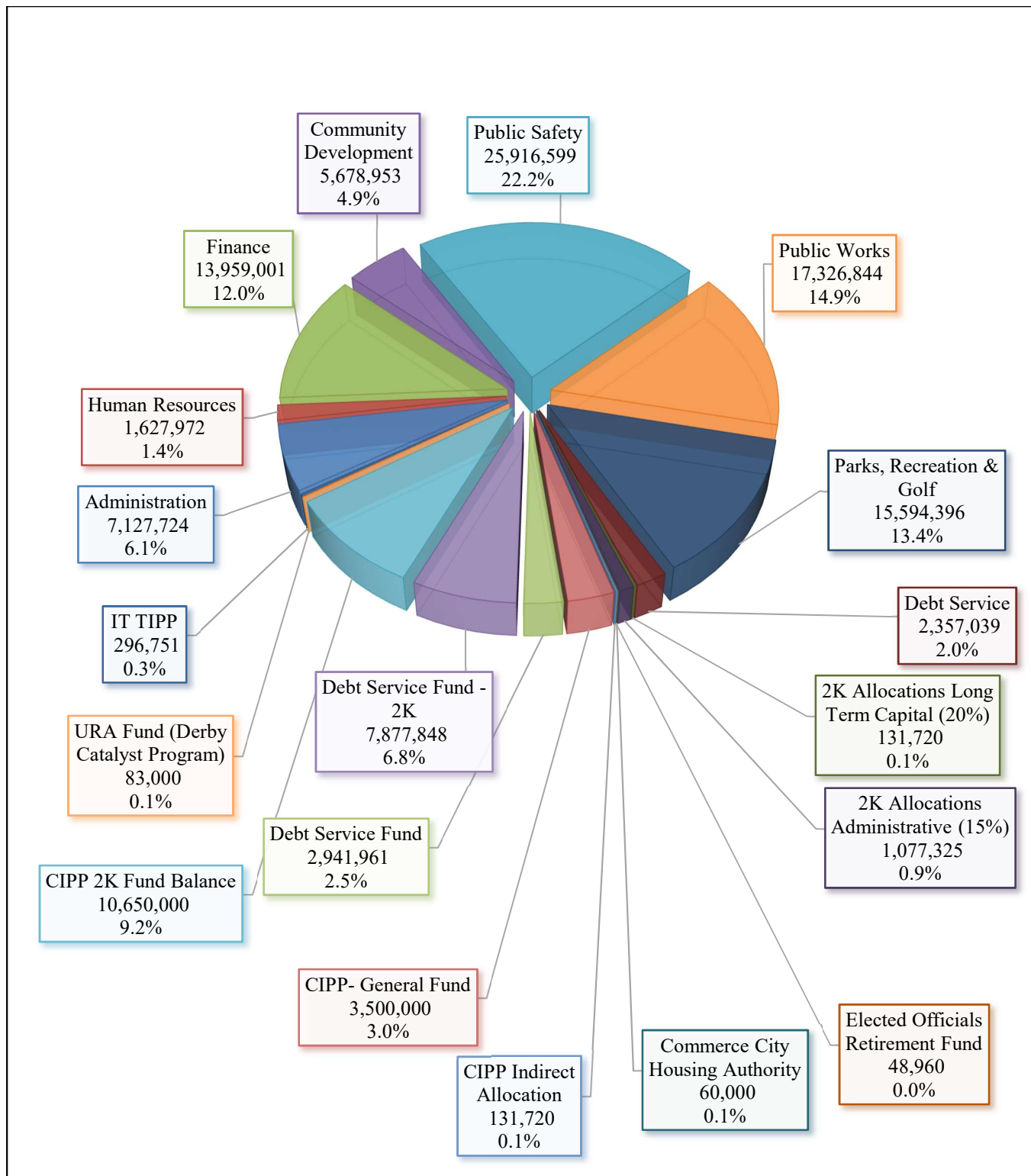
## EXPENDITURES SUMMARY BY TYPE 2022

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# 2022 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL USES-GENERAL FUND 2022



# 2022 FINANCIAL SUMMARY

## SUMMARY OF FINANCIAL USES-CIPP 2022

Traffic Signal Installation Program	\$400,000	1.4%
Traffic Signal Maintenance Program	\$120,000	0.4%
Traffic Calming Program	\$30,000	0.1%
Street Reconstruction	\$500,000	1.8%
Sidewalk Connectivity (PW)	\$96,000	0.3%
Rosemary Street Widening	\$1,150,000	4.1%
Ragweed Draw Crossing Under O'Brian Canal	\$500,000	1.8%
Pavement Management 2022	\$2,500,000	8.9%
MSC Material Storage Bays	\$200,000	0.7%
Long Lane Striping	\$150,000	0.5%
Irondale Regional Drainage	\$1,500,000	5.4%
HSIP Grant Matches	\$229,129	0.8%
Highway 2 Median	\$250,000	0.9%
Concrete Flatwork (PW)	\$250,000	0.9%
Fairfax Park Drainage	\$45,000	0.2%
Facility Assessment Projects	\$2,040,725	7.3%
Disc Golf Course	\$71,500	0.3%
Core City Improvements	\$250,000	0.9%
Colorado Blvd. Bicycle & Pedestrian Improvements	\$680,000	2.4%
Buffalo Run Golf Course Irrigation	\$3,340,773	11.9%
Bridge Maintenance Program	\$200,000	0.7%
Automated Traffic Signal Performance Measures	\$47,400	0.2%
120th and US 85 Intersection Interchange	\$8,000,000	28.6%
112th Widening- Parkside to High Plains Parkway	\$1,572,000	5.6%
104th Widening- S. Platte River to Highway 85	\$1,700,000	6.1%
88th Avenue Widening	\$1,500,000	5.4%
62nd Avenue And Vasquez Intersection (MHGP)	\$200,000	0.7%

# 2022 FINANCIAL SUMMARY

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## 2022 EXPENDITURES OVERVIEW

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Planned expenditures for the 2022 fiscal year, including the General Fund and Capital Projects, and including allocated costs from the Internal Service Funds, but excluding the Solid Waste Management Fund, have been budgeted at \$137,647,333.

## DEPARTMENTAL OPERATING BUDGETS

Outlined below is a brief discussion of the 2022 departmental budgets.

### Administration

On November 1<sup>st</sup>, City Council approved a budget of \$7,127,724 for the Administration Department. This represents an increase of \$1,173,890 (28%) from the FY 2021 Adopted Budget. This increase is associated with an increase to employee compensation, benefits and allocations, approved budget enhancements, and the addition of five new FTEs. These increases bring the FTE count to 48. The programs comprising administration are as follows:

- Legislative – City Council approved a budget of \$699,194 for the Legislative division. This represents an increase of \$54,156 (8%) from the FY 2021 Adopted Budget. This increase is primarily associated with an increase in with employee compensation, benefits and allocations. FTEs remained the same. This budget continues to provide financial support for scholarships, agencies and non-profit organizations that directly benefit City residents.
- Legal – City Council approved a budget of \$1,323,154 for the Legal division. This represents an increase of \$188,958 (17%) from the FY 2021 Adopted Budget. This increase is primarily associated with an increase in with employee compensation, benefits and allocations. Legal also added two FTEs, a Legal Administrator and Legal Advisor. The FTE count increased to 7. The Legal Department is composed of two divisions. The legal costs for specialized legal services such as for condemnation, labor relations, environmental law and water rights are also included in this budget program. Any legal costs pertaining to the Commerce City General Improvement Districts, Urban Renewal Authority and the Commerce City Housing Authority are billed separately and are not included within this budget.
- City Manager's Office – The City Manager's Office is composed of five programs.
  - City Manager - City Council approved a budget of \$1,838,316 for the City Manager's division. This increase is primarily associated with an increase in employee compensation, benefits and allocations, the addition of a Strategic Communications consultant, and an additional Senior Development Specialist FTE. An Administrative Specialist III also moved from Community Relations to increase the FTE count to 7.
  - City Clerk – City Council approved a budget of \$607,984 for the City Clerk's division. This represents an increase of \$135,484 (29%) from the FY 2021 Adopted Budget. This increase is associated with an increase in employee compensation, benefits, allocations, as well as several enhancements including funds for career development and a Special Election. FTEs remind the same.
  - Economic Development – City Council approved a budget of \$856,206 for the Economic Development Division. This represents an increase of \$223,185 (35%) from the FY 2021 Adopted Budget. This increase is associated with an increase in with employee compensation, benefits and allocations as well as the addition of several enhancements including a market analytics tool. The Division added a Retail Attraction Specialist increasing the FTE count to 5.
  - Community Relations – City Council approved a budget of \$1,185,179 for the Community Relations Division. This represents an increase of \$116,893 (11%) from the FY 2021 Adopted Budget. This

# 2022 FINANCIAL SUMMARY

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increase is associated with increases to employee compensation, benefits, and allocations. There were also several enhancements added, including funds for postage and printing. The FTE count remained the same, but an Administrative Specialist III transferred to City Manager's Office and a Video Specialist was added.

- Municipal Court – City Council approved a budget of \$608,691 for the Municipal Court Division. This represents an increase of \$42,528 (8%) from the FY 2021 Adopted Budget. This increase is primarily due to an increase in employee compensation, benefits, and allocations. They maintained their FTE count at 6.

## Human Resources

On November 1<sup>st</sup>, City Council approved a budget of \$1,627,972 for the Human Resources Department. This represents an increase of \$422,399 (35%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits, and allocations due to rising costs. There was also a Public Safety College Incentive Program added. Human Resources added 2 new FTEs, an HR Generalist and a Talent Acquisition Specialist as well as a Part Time Risk position. Human Resources increased its FTE count by 2 for a total of 10 from 2021.

- Administration – City Council approved a budget of \$1,382,846 for the Human Resources Administration Division. This represents an increase of \$381,855 (38%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations as well as a Public Safety College Incentive Program and two new FTEs. FTEs increased to 9.
- Risk Management – City Council approved a budget of \$198,676 for the Risk Management Division. This represents an increase of \$40,544 (26%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations as well as one new Part Time staff member. FTEs remained the same.
- Organizational Development – City Council approved a budget of \$46,450 for the Organizational Development Division. This represents \$0 (0%) which is no change from the FY 2021 Adopted Budget.

## Finance

On November 1<sup>st</sup>, City Council approved a budget of \$13,959,001 for the Finance department. This represents an increase of \$1,582,079 (13%) from the FY 2021 Adopted Budget. This increase is primarily due to a sizeable increase in the salary market adjustment line used to implement approved market and equity adjustments for citywide employees as well as increases to salaries, benefits, and allocations for the Finance Department only. Finance's FTE count remained the same.

- Financial Services – City Council approved a budget of \$1,084,217 for the Financial Services Division. This represents an increase of \$56,785 (6%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits, and allocations. FTEs remained the same.
- Financial Planning and Budgeting – City Council approved a budget of \$503,377 for the Financial Planning and Budgeting Division. This represents an increase of \$37,207 (8%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.
- Tax – City Council approved a budget of \$1,317,670 for the Tax Division. This represents an increase of \$82,747 (7%) from the FY 2021 Adopted Budget. This increase is primarily associated with increases to employee compensation, benefits, and allocations. There were no changes to the FTE count.

# 2022 FINANCIAL SUMMARY

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- Internal Services – City Council approved a budget of \$11,053,737 for the Internal Services Division. This represents an increase of \$1,405,340 (15%) from the FY 2021 Adopted Budget. This increase is primarily associated with increases to the salary market adjustment line item. Some of the benefits housed in Internal Services are associated with the following:

Health and Dental Insurance	Life Insurance and Disability
Unemployment Insurance	General Leave
Employee Assistance Program	Retiree Health Insurance
Section 125 Flex Administration	Workers' Compensation

## Community Development

On November 1st, City Council approved a budget of \$5,678,953 for the Community Development Department. This represents an increase of \$1,034,606 (22%) from the FY 2021 Adopted Budget. This increase is primarily associated with increases to employee compensation, benefits and allocations as well as approved budget enhancements. Eight FTEs were added to the department either as an ongoing re-appropriation approved in 2021 or a budgeted enhancement approved for 2022, which increased the FTE count to 45.

- Administration – City Council approved a budget of \$746,703 for the Administration division. This represents an increase of \$70,907 (10%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits, and allocations. FTEs remained the same at 5.
- Planning – City Council approved a budget of \$1,605,172 for the Planning division. This represents an increase of \$240,371 (18%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits, and allocations as well as the addition of two FTEs. A Planner and a Planning Technician were added to the division increasing the FTE count to 10.
- Building Safety – City Council approved a budget of \$1,915,649 for the Building Safety division. This represents an increase of \$400,953 (26%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits and allocations as well as the addition of three FTEs. A Building Inspector, Permit Tech Supervisor, and Plans Examiner were added to this division increasing the FTE count to 17.
- Code Enforcement – City Council approved a budget of \$948,006 for the Code Enforcement division. This represents an increase of \$163,018 (21%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits, and allocations as well as the addition of a Senior Code Enforcement Inspector, which increases the division's FTE count to 8.
- CDBG – City Council approved a budget of \$129,499 for the CDBG division. This represents an increase of \$8,451 (7%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits, and allocations. FTEs remained the same at 1.
- Housing Authority – City Council approved a budget of \$333,924 for the Housing Authority division. This represents an increase of \$150,906 (82%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits, and allocations as well as the addition of two FTEs. A housing Specialist and a Family and Senior Community Navigator doubled the FTE count to 4.

## Public Safety

On November 1st, City Council approved a budget of \$25,916,599 for the Public Safety Department. This represents an increase of \$4,675,416 (22%) from the FY 2021 Adopted Budget. This increase is primarily associated with several factors including increases to employee compensation, benefits and allocations, contractual increases throughout the

# 2022 FINANCIAL SUMMARY

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Department, and the addition of several approved enhancements. 22 new FTE's were added to the Department, increasing the count to 168.

- Administration – City Council approved a budget of \$1,753,860 for the Administration division. This represents an increase of \$310,012 (21%) from the FY 2021 Adopted Budget. This increase is primarily associated with increases to employee compensation, benefits, allocations, and some contractual increases. FTEs remained the same at 9.
- Support Operations – City Council approved a budget of \$8,670,597 for the Support Operations division. This represents an increase of \$1,308,703 (18%) from the FY 2021 Adopted Budget. This increase is associated with increases to employee compensation, benefits, and allocations as increases to the City's ADCOM budget, and the city's obligation to the North Metro Task Force. This division also had several enhancements including SWAT equipment, and increases to on call and overtime pay. The division added a Police Services Manager and a Community Policing Specialist increasing the FTE count by two to 50.
- Patrol Operations – City Council approved a budget of \$14,722,216 for the Patrol Operations division. This represents an increase of \$2,963,073 (25%) from the FY 2021 Adopted Budget. This increase is primarily associated with the addition of twenty new FTEs including ten Officers, four Sergeants, four Marshalls, and two Patrol Service Representatives. This division also had increases to employee compensation, benefits, allocations and several contractual increases. FTE's now stand at 108.
- Community Justice – City Council approved a budget of \$455,755 for the Community Justice division. This represents an increase of \$47,381 (12%) from the FY 2021 Adopted Budget. This increase is associated with increases to the division's computer allocation and contractual obligations.
- Emergency Management – City Council approved a budget of \$314,171 for the Emergency Management division. This represents an increase of \$46,247 (17%) from the FY 2021 Adopted Budget. This increase is primarily due to increases to employee compensation, benefits, allocations, as well as funds for additional personal protective equipment (PPE) supplies. FTEs remained at 1.

For clarification purposes, Police Department grants have not been included as a part of the five programs. All grants are budgeted in a Special Revenue Grants Fund established to record and account for all grant funded activities.

## Public Works

On November 1st, City Council approved a budget of \$17,326,844 for the Public Works Department. This represents an increase of \$1,822,854 (12%) from the FY 2021 Adopted Budget. This increase is associated with increases to employee compensation, benefits, allocations, several approved enhancements, and two positions added. A Development Review Engineer and an Inspector were added to increase the FTE count to 61.

- Administration – City Council approved a budget of \$728,669 for the Administration division. This represents an increase of \$65,438 (10%) from the FY 2021 Adopted Budget. This increase is primarily associated with increases to employee compensation, benefits, and allocations. FTEs remained the same at 6.
- Street and Traffic Maintenance – City Council approved a budget of \$5,031,214 for the Street & Traffic Maintenance division. This represents an increase of \$810,981 (19%) from the FY 2021 Adopted Budget. This increase is associated with increases to employee compensation, benefits and allocations. The division also had funds added for signs, encampment mitigation, and a highway banner program. FTEs remained the same at 23.
- Engineering – City Council approved a budget of \$3,897,936 for the Engineering division. This represents an increase of \$493,843 (15%) from the FY 2021 Adopted Budget. This increase is associated

# 2022 FINANCIAL SUMMARY

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with increases to employee compensation, benefits, allocations, and the addition of two FTE's. A Development Review Engineer and an Inspector were added to increase the FTE count to 17.

- Parks Operations – City Council approved a budget of \$4,269,025 for the Parks Operations division. This represents an increase of \$452,592 (12%) from the FY2021 Adopted Budget. This increase is associated with increases to employee compensation, benefits, and allocations. As well as increases in materials, supplies, and utilities. FTEs remained the same at 15.
- Refuse Collection – City Council approved a budget of \$3,400,000 for the Refuse Collection division. This remained flat (0%) from the FY 2021 Adopted Budget.

## **Parks, Recreation & Golf**

On November 1st, City Council approved a budget of \$15,594,396 for the Parks, Recreation & Golf Department. This represents an increase of \$1,948,526 (14%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits, and allocation increases due to rising costs. The increase also includes many budget enhancements for the Park Rangers, additional community events, and capital outlay for Paradise Island, as well as various operating supply accounts due to inflation and rising costs. FTEs increased by 4 to a total of 60 FTEs including 2 Park Rangers, a Homelessness Community Navigator and a Recreation Coordinator.

- Parks, Planning, and Programming – City Council approved a budget of \$631,567 for the Parks Planning and Programming Division. This represents an increase of \$415,562 (192%) from the FY 2021 Adopted Budget. This increase is mainly due to the addition of a Homelessness Community Navigator position, 2 contracted Park Rangers through Adams County, and 2 FTE Park Rangers. FTEs increased from 2 to 5.
- Administration – City Council approved a budget of \$893,420 for the Parks & Recreation Administration Division. This represents an increase of \$104,168 (13%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.
- Eagle Pointe Aquatics – City Council approved a budget of \$765,055 for the Eagle Pointe Aquatics Division. This represents an increase of \$24,241 (3%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.
- Recreation Administration – City Council approved a budget of \$1,072,951 for the Recreation Administration Division. This represents an increase of \$146,916 (16%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.
- Eagle Pointe Recreation Center – City Council approved a budget of \$1,767,373 for the Eagle Pointe Recreation Center Division. This represents an increase of \$303,746 (21%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.
- Eagle Pointe Programs – City Council approved a budget of \$1,049,883 for the Eagle Pointe Programs Division. This represents an increase of \$113,890 (12%) from the FY 2021 Adopted Budget. This increase is primarily attributed to employee compensation, benefits and operating supplies. FTEs remained the same.
- Bison Ridge Recreation Center – City Council approved a budget of \$2,211,794 for the Bison Ridge Recreation Center Division. This represents an increase of \$173,404 (9%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation, benefits and allocations. The FTEs remained at 7.

# 2022 FINANCIAL SUMMARY

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- Bison Ridge Aquatics – City Council approved a budget of \$841,517 for the Bison Ridge Aquatics Division. This represents an increase of \$33,605 (4%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation and benefits. FTEs remained the same.
- Bison Ridge Programs – City Council approved a budget of \$1,083,923 for the Bison Ridge Programs Division. This represents an increase of \$91,612 (9%) from the FY 2021 Adopted Budget. This increase is primarily attributed to the new Recreation Coordinator position as well as employee compensation, benefits and operating supplies. FTEs increased from 3 to 4 total for the addition of a Recreation Coordinator position.
- Satellite Operations – City Council approved a budget of \$26,561 for the Satellite Operations Division. This represents an increase of \$9,741 (58%) from the FY 2021 Adopted Budget. This increase is attributed to the restoration of the 2% base budget reduction from the prior year for operating supplies.
- Pioneer Park Athletics-Outdoor – City Council approved a budget of \$289,658 for the Pioneer Park Athletic-Outdoor Division. This represents an increase of \$3,626 (1%) from the FY 2021 Adopted Budget. This increase is primarily associated with employee compensation and benefits. FTEs remained the same.
- Outdoor Leisure Pool – City Council approved a budget of \$880,785 for the Outdoor Leisure Pool Division. This represents an increase of \$61,057 (7%) from the FY 2021 Adopted Budget. This increase is primarily associated with the approved capital outlay budget request as well as employee compensation and allocations.
- Buffalo Run Golf Course Maintenance – City Council approved a budget of \$1,275,087 for the Golf Course Maintenance Division. This represents an increase of \$36,609 (3%) from the FY 2021 Adopted Budget. This increase is primarily attributed to employee compensation, benefits, allocations, and operating supply costs for approved budget requests. FTEs remained the same.
- Buffalo Run Golf Course Operations – City Council approved a budget of \$964,713 for the Golf Course Operations Division. This represents an increase of \$157,708 (20%) from the FY 2021 Adopted Budget. This increase is primarily attributed to the restoration of expenses related to Pro Shop Merchandise from the prior year as well as employee compensation, benefits, and allocations. FTEs remained the same.
- Bison Grill Golf Course Restaurant – City Council approved a budget of \$1,658,288 for the Golf Course Restaurant Division. This represents an increase of \$225,641 (16%) from the FY 2021 Adopted Budget. This increase is primarily attributed to the restoration of expenses related to the restaurant as well as employee compensation, benefits, and allocations. FTEs remained the same.
- Community Events – City Council approved a budget of \$181,821 for the Community Events Division. This represents an increase of \$44,000 (32%) from the FY 2021 Adopted Budget. This increase is primarily attributed to employee compensation and new events.

## INTERNAL SERVICE FUNDS

### Facility Services

City Council approved a budget of \$3,430,303 for the Facility Services Division. This represents an increase of \$479,828 (16%) from the FY 2021 Adopted Budget. This increase is primarily attributed to several enhancements being added that included funding for utilities and outside services for the Recreation Centers, Fairfax Park and the Municipal Service Center, and several furniture replacements. They maintained their FTE count at 6.

# 2022 FINANCIAL SUMMARY

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## **Fleet Management**

City Council approved a budget of \$6,203,910 for the Fleet Management Division. This represents a decrease of \$82,717 (-1%) from the FY 2021 Adopted Budget. This decrease is primarily attributed to a decrease in capital outlay which is offset by increases to compensation and allocations. They maintained their FTE count at 6.

## **Information Technology**

City Council approved a budget of \$6,865,089 for the Information Technology Department. This represents an increase of 1,370,524 (25%) from the FY 2021 Adopted Budget. This increase is primarily associated with 4 new positions (Cybersecurity Analyst, Data Engineer and 2 new Senior Business/Application Analysts) as well as approved budget enhancements related to technology applications. There were also increases for salaries, benefits, and the salary market line adjustment. IT increased by 4 for a total of 25 FTEs.

## **Capital Improvement and Preservation Plan – CIPP Fund**

The CIPP Fund accounts for financial resources, comprised of transfers from the Solid Waste Management Fund, Special Improvement Fund, Conservation Trust Fund (Lottery) revenue, Adams County Open Space revenues, Transportation Tax revenues and transfers from the Impact Fee Fund and Fund Balance, designated by the City Council to fund the costs of large capital improvement projects. Annually, City Council approves funding based on the CIPP philosophy that better inform a five-year capital plan. Unexpended, but restricted funds are carried over from one budget year to the next without the need for an annual City Council appropriation. Council considered the CIPP Fund's 2022 budget at the budget retreat, and a proposed list is included in the 2022 budget. More detailed information on the CIPP Fund can be found on page 193.

## **Impact Fee Fund**

The Impact Fee Fund accounts for the City's Parks/Open Space Impact Fee, Transportation Impact Fee and Drainage Impact Fee. The total revenues are budgeted to cover reimbursement payments to developers or special metropolitan districts for their cost of constructing certain public improvements. The Road Impact Fee Fund is designated for reimbursement of arterial road costs under the developer agreements. More detailed information about the Impact Fee Fund can be found on page 189.

## **ENTERPRISE FUNDS**

### **Solid Waste Management**

On February 16, 1999, the City Council enacted Ordinance Number 1271 to establish the Solid Waste Management Enterprise Fund. All operations, maintenance and activities of the Enterprise shall be conducted as a City-owned business in such a manner to continue to qualify as an Enterprise. The City Council constitutes the governing body of the Enterprise. The Enterprise does not have the power to levy or assess any tax nor shall it accept or receive any grants from any Colorado or local government to the extent prohibited to maintain the Enterprise status.

This fund is financed with a service charge of five percent (5%) of the disposal fees assessed against users of the solid waste disposal sites and facilities in the City. Expenditures are restricted to managing the impacts of the solid waste landfill operation. Therefore, capital expenditures are limited to the construction and maintenance of road and bridge access to and from solid waste disposal sites and facilities in the City. The money may also be spent for inspections, rectifying environmental problems or removal of litter generated by waste disposal sites and facilities, staff support and overhead and other costs related to solid waste disposal sites and facilities.

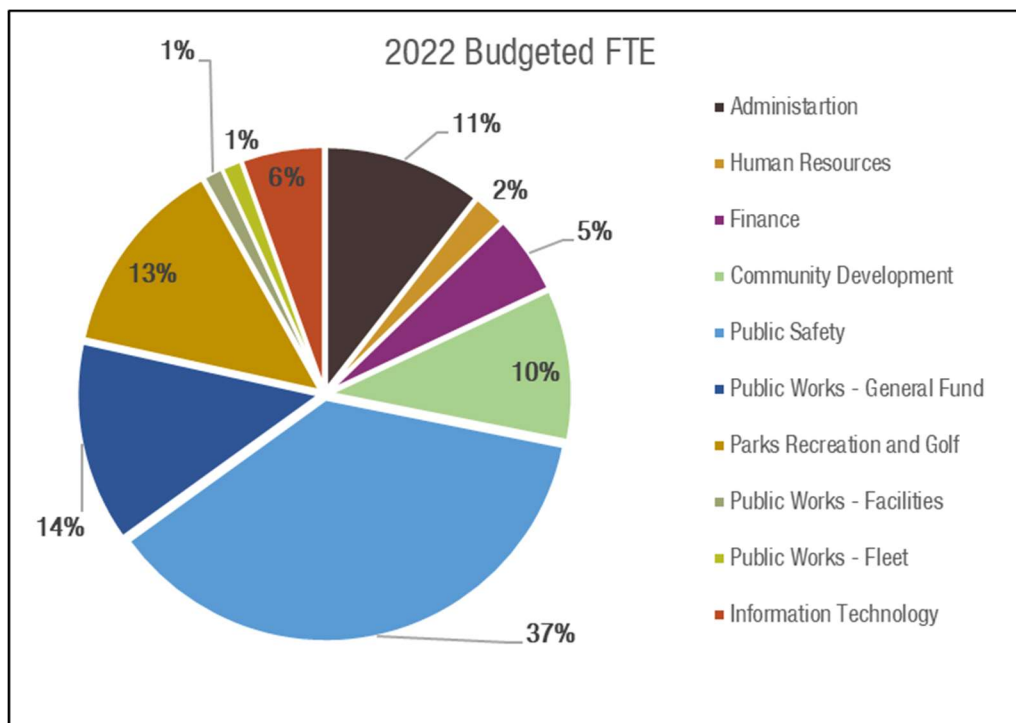




# PERSONNEL

## HUMAN RESOURCES OVERVIEW

	2020 ADOPTED	2021 ADOPTED	2021 BUDGET
Administration	43	43	48
Human Resources	8	8	10
Finance	24	24	24
Community Development	36	37	45
Public Safety	144	146	168
Public Works - General Fund	58	59	61
Parks Recreation and Golf	55	56	60
Public Works - Facilities	6	6	6
Public Works - Fleet	6	6	6
Information Technology	21	21	25
<b>Totals</b>	<b>401</b>	<b>406</b>	<b>453</b>



# PERSONNEL

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## 2022 APPROVED NEW POSITIONS - FTE VARIANCE DESCRIPTION

Between the 2021 Adopted budget and the 2022 Adopted Budget forty-seven new positions were approved either by Council Appropriation or the 2022 budget process. Those positions are as follows. Administration added a Senior Redevelopment Specialist, a Retail Attraction Specialist, a Video Specialist, a Legal Administrator, and a Public Safety Legal Advisor. Human Resources added an HR Generalist and a Talent Acquisition Specialist. Community Development added a Building Inspector, a Permit Tech Supervisor, a Planning Technician, a Planner, a Housing Specialist, a Family and Senior Navigator, a Senior Code Enforcement Inspector, and a Plans Examiner. Public Safety added ten Police Officers, four City Marshalls, four Patrol Sergeants, a Police Services Manager, a Community Policing Specialist, and two Patrol Service Representatives. Public Works added a Development Review Engineer and an Inspector. Parks, Recreation and Golf added two Park Rangers, a Homelessness Community Navigator, and a Recreation Coordinator. Information Technology added two Public Safety Application Analysts, an IT security Specialist, and a Data Engineer.

## 2022 COMPENSATION AND STAFFING OVERVIEW

The City of Commerce City recognizes that employees are critical to the success of the City's mission and goals. The City must retain and attract successful, professional, and results-oriented staff. The City strives to make our total compensation and rewards package competitive, within its ability to pay, driven by comparable market salaries, a well-rounded benefits package and a pay-for-performance structure. The City's compensation and benefits programs are critical tools in the employment relationship, which includes; challenging and rewarding work, growth and professional development, and being part of the success of the city's mission on delivering service excellence by being committed to "a quality community for a lifetime through the relentless pursuit of excellence."

The City uses widely recognized surveys to establish the competitive level of compensation for positions. The city's pay table is structured per position in individual pay ranges. Each full time position has its own set pay range with a minimum, average market salary (midpoint), and maximum. The 2022 compensation plan is formatted to adhere to the police union's contract by which non-Fraternal Order of Police (FOP) employees will be eligible for the following increase based on individual performance evaluation rating:

Level 1 (lowest): 0%

Level 2: 0.5-1.0%, at management discretion

Level 3: 3.0-3.25%, at management discretion

Level 4: 3.5-3.75%, at management discretion

Level 5 (highest): 3.75-5.5%, at management

## COMPENSATION PLAN

Provisions of the revised compensation plan concept include the following:

### General Information

Prior to the beginning of each calendar year, the City uses a variety of factors to determine how much, if any, each pay range may be adjusted. Such factors may include, but are not limited to:

- The Employment Cost Index-Wages (ECI-W)
- The market analysis of classifications
- Budgetary sufficiency and the city's ability to pay

# PERSONNEL

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- Local economic factors

The market analysis includes reviewing current survey data from Employers Council and Colorado Municipal League, which are the primary sources used for the salary data and includes public and private sector organizations (EC only) in the Denver metropolitan area.

The average market salary (midpoint) of each pay range represents the approximate average salaries paid in the market for positions. The salary data reported through the salary surveys includes employees of many different performance levels and years of service at many different organizations. The actual market value of a specific job may be higher or lower than the average market salary. The minimum and maximum represent the low and high limits of compensation for those positions.

The city conducts a market analysis for every position outlined in the pay table. If a position qualifies for a market adjustment, and the adjustment is approved, the pay range will be adjusted based on the new average market salary. If these market adjustments affect employees whose salaries fall below the new minimum of the range, salaries will be adjusted. If an individual's salary falls below 94% compa-ratio, and they have been in the position for three years or more, their salaries may be adjusted based on the market adjustment.

## **Performance Evaluation System**

Employees receive performance reviews and merit increases, as applicable, on their evaluation date. Generally, the budget will account for an amount sufficient to provide each employee with a merit increase on the evaluation date, based on the employee's overall performance rating, reclassifications, and to meet any contract negotiated increases. The City utilizes a 5-point rating scale.

## **Fringe Benefit Program**

The City provides a comprehensive fringe benefits package to City employees including employee health insurance, dental insurance, retirement plan contributions, life insurance, and disability coverage. Other employee related costs include workers' compensation, unemployment insurance, employee assisted housing program, employee computer loan program, employee assistance program, enhanced training program, Social Security and Medicare, general leave, and paid holidays.

Outlined below are the major components of the City's fringe benefits program and their impact on the 2022 Budget:

- **Health Insurance.** The City's medical provider is United Healthcare (UHC). The City is committed to offering employees greater choices in doctors, pharmacies, and plans, while positioning the city in the long-term to make better choices about benefits packages that meet our employees' needs.
- **Dental Insurance.** The City continues to offer dental insurance through Delta Dental.
- **Retiree Health Insurance Trust.** Council authorized establishment of the Retiree Health Insurance Trust and an annual amount can be budgeted each year; however in 2022 no expenditures will take place. Per Resolution 2006-40, new employees hired as of July 1, 2006 will not be included in the Retiree Health Insurance Trust.
- **Retirement Plan Contribution.** The City contributes 6% of each general and professional employee's salary, along with the employee match of 6%, to the City's retirement plans under ICMA. Under the collective bargaining agreement, sworn members of the collective bargaining agreement will receive a 10% matching contribution from the City, plus the employee's contribution of 10%, to the retirement plan. In addition, the City offers a 457 retirement plan contribution match of 50% of the employee's contribution up to a maximum of 2%.

# PERSONNEL

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- **Workers' Compensation.** The City's Workers' Compensation premium for 2022 is \$675,000. Increases are based on the increase in payroll, increases in higher-rated job classes (especially police officers and maintenance workers), and workers' compensation claims filed.
- **Employee Assisted Housing Program.** The Employee Assisted Housing Program is a popular program. The program provides financial assistance to employees of up to \$10,000 in down payment assistance or closing costs for homes purchased in Commerce City. The employee receives a loan from the City, which is "forgiven" over 6 to 10 years of continued employment with the City. This program will continue for 2022.
- **Employee Computer Loan Program.** The City will continue to provide an employee home computer purchase program for 2022. The purpose of the program is to increase computer literacy for all employees, resulting in higher use of technology and added productivity.







# GENERAL FUND

## GENERAL FUND CHART

	<u>2020 Actual</u>	<u>2021 Adopted</u>	<u>2022 Budget</u>
<b>Beginning Fund Balance</b>			
Restricted/unrestricted pooled cash and investments	\$ 83,819,756	\$ 86,546,123	\$ 86,546,123
<b>Revenues</b>			
Taxes	80,297,618	73,920,174	88,007,011
Licenses and permits	4,144,955	3,613,066	4,447,937
Intergovernmental	2,799,098	318,363	339,888
Charges for services	6,264,355	6,445,618	7,345,369
Fines and forfeits	1,320,627	1,429,603	1,375,850
Investment earnings	1,715,935	700,000	1,200,000
Miscellaneous	5,534,336	372,890	295,232
<b>Transfers In</b>			
General Fund- Fund Balance	-	1,979,020	986,650
2K Fund Balance	-	7,350,000	10,650,000
Water Rights Acquisition Fund	530,831	530,831	530,831
2K Allocation	-	1,069,092	1,209,045
<b>Total Revenues</b>	<b>102,607,755</b>	<b>97,728,657</b>	<b>116,387,813</b>
<b>Expenditures</b>			
Primary Government	72,459,775	77,985,800	90,797,573
<b>Transfers Out</b>			
General Fund - Fund Balance - 2K	-	7,350,000	10,650,000
CIPP Fund	16,336,001	-	3,500,000
CIPP Fund Indirect Allocation		115,680	131,720
CIPP Fund- HUTF Fund Balance	-	296,647	-
CIPP Fund- Road and Bridge Fund Balance	-	964,611	-
CIPP Fund - IT	-	225,000	296,751
Fleet Management Fund	18,086	-	-
Information Technology Fund	29,846	-	-
Facility Management Fund	516,591	-	-
Commerce City Housing Authority		60,000	60,000
Elected Officials Retirement Fund	51,360	48,960	48,960
Debt Service Fund	2,958,641	2,949,111	2,941,961
Debt Service Fund - 2K	7,428,088	7,649,848	7,877,848
URA Fund (Derby Catalyst Program)	83,000	83,000	83,000
<b>Total Expenditures</b>	<b>99,881,388</b>	<b>97,728,657</b>	<b>116,387,813</b>
<b>Ending Fund Balance</b>			
Nonspendable fund balance	268,115	268,115	268,115
Restricted - emergency reserve fund	2,919,662	2,919,662	2,919,662
Restricted - capital outlay and operations	15,962,395	15,962,395	15,962,395
Assigned: Defined Contribution Plan	5,227,435	5,227,435	5,227,435
Unassigned fund balance	62,168,516	62,168,516	62,168,516
<b>Total Ending Fund Balance</b>	<b>\$ 86,546,123</b>	<b>\$ 86,546,123</b>	<b>\$ 86,546,123</b>

## GENERAL FUND

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### CITY OF COMMERCE CITY

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# ADMINISTRATION

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**LEGISLATIVE**

**LEGAL**

**CITY MANAGER**

**CITY CLERK**

**ECONOMIC DEVELOPMENT**

**COMMUNITY RELATIONS**

**MUNICIPAL COURT**



# ADMINISTRATION

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## DEPARTMENT OVERVIEW

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	2022 Budget
<b>City Manager</b>	<b>\$ 5,105,376</b>
Municipal Court	\$ 608,691
City Clerk	\$ 607,984
Community Relations	\$ 1,185,179
City Manager	\$ 1,838,316
Economic Development	\$ 865,206
<b>Legal</b>	<b>\$ 1,323,154</b>
City Attorney	\$ 1,117,579
Legal Services	\$ 205,575
<b>Legislative</b>	<b>\$ 699,194</b>
Legislative	\$ 699,194
<b>Total</b>	<b>\$ 7,127,724</b>



# ADMINISTRATION

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## BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$1,522,854
Total Expenditures	\$7,127,724
Fund Balance	\$0
General Fund Cost	\$5,604,870
% Funded by General Fund	79%
Total FTE	48

## DESCRIPTION

Under general policy direction of the City Council, the City Manager functions as the Administrative Officer, exercising supervision and administrative direction over all City departments and divisions of the City Manager's Office. The Office of the City Manager provides and coordinates all administrative, strategic, operational, technical, and analytical support functions for the City Council.

The Administration Department is to advise, direct, and evaluate department heads and other management personnel in a manner consistent with present and future community needs and in conformity with all laws, policies, and general direction provided by the City Council.

Other duties include providing policy recommendations to the City Council pertaining to the numerous and diverse statutory regulations in regard to City policies, procedures, ordinances and state statutes, and to complete all necessary requirements as required by law.

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 1.1. Develop and implement events and programs to build community fabric and common understanding of Commerce City's history

1.1.1. Work with Historic Society on compiling comprehensive list of all Mayors, Council Members, and important election dates and ballot issues

1.1.2. Conduct community engagement events multiple times a year, including but not limited to town halls, informal town halls, open houses, and days of service

### 1.3. Attract new businesses to Commerce City

1.3.1. Manage and utilize business incentive programs and requests to support business attraction efforts

1.3.2. Work closely with the non-residential real estate community on market opportunities

1.3.3. Utilize site selector events to market Commerce City to national site selection professionals

1.3.4. Update the Economic Development Strategic Plan and targeted industries for business growth utilizing service contract with Houseal Lavigne Associates

# ADMINISTRATION

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## **1.4. Retain and grow businesses in Commerce City**

- 1.4.1.** Survey existing employers on individual business and market conditions and needs to help inform policy-making
- 1.4.2.** Express gratitude to the City's existing employers with the annual Business Appreciation Awards event and relevant Proclamations
- 1.4.3.** Explore ways to bring similar businesses together for conversations on working together for industry needs

## **1.5. Create an entrepreneurial ecosystem**

- 1.5.1.** Utilize the Commerce City Small Business Resource Center as a bi-lingual one-stop resource for entrepreneurs, start-ups, and small businesses
- 1.5.2.** Survey micro business owners' needs regarding what programs and services would be most beneficial to them
- 1.5.3.** Explore the development of a virtual hub (online platform) for business owners and entrepreneurs that includes information on available services through the Small Business Resource Center, upcoming events, and other useful tools and resources

## **1.6. Reduce spending leakage**

- 1.6.1.** Continue retail attraction efforts through coordination with retail attraction services consultant
- 1.6.2.** Work closely with retailers and commercial real estate brokers on market opportunities
- 1.6.3.** Introduce the City's development opportunities to at least two experienced and quality commercial developers
- 1.6.4.** Continue encouraging local support of small commercial businesses through Shop Local/Buy On-line education campaigns

## **1.11. Enhance relationship with Chamber of Commerce & Adelante Community Development**

- 1.11.1.** Partner with the Chamber of Commerce on programs that support small businesses
- 1.11.2.** Partner with Adelante Community Development to provide ongoing training to Spanish speaking business owners

## **1.12. Enhance economic development with input from Council's Economic Development Subcommittee to evaluate different approaches and/or structures**

- 1.12.1.** Build on existing partnerships with economic development organizations at the local, regional, and state levels
- 1.12.2.** Utilize an Economic Development Blue Ribbon Panel to identify best practices and make policy and program recommendations to enhance the City's retail attraction efforts
- 1.12.3.** Develop a standard quarterly economic development activity report

## **1.13. Support minority owned businesses**

- 1.13.1.** Research and evaluate impact of license fee waivers for minority owned business applications
- 1.13.2.** Connect minority-owned businesses to bi-lingual programs and services offered through the Small Business Resource Center

## **3.11. Enhance metro district oversight**

- 3.11.1.** Publish metropolitan district annual reports on the City's website

## **5.1. Provide programs and services that support equitable access for all people**

- 5.1.4.** Provide court services and information utilizing different platforms to ensure convenience for all case parties

## **5.2. Increase civic pride and trust to create an inclusive community**

- 5.2.2.** Conduct community survey on Council composition Charter changes
- 5.2.3.** Host one public education event in each Ward on council composition survey options
- 5.2.4.** Conduct coordinated special election on council composition ballot issue in November 2022

## **5.3. Improve equitable and diverse citizen participation**

- 5.3.1.** Recruit board and commission members from the "core" City

# ADMINISTRATION

## ADOPTED BUDGET

On November 1<sup>st</sup>, City Council approved a budget of \$7,127,724 for the Administration Department. This represents an increase of \$1,173,890 (28%) from the FY 2021 Adopted Budget.

This increase is associated with an increase to employee compensation, benefits and allocations, approved budget enhancements, and the addition of five new FTEs. These increases bring the FTE count to 48.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

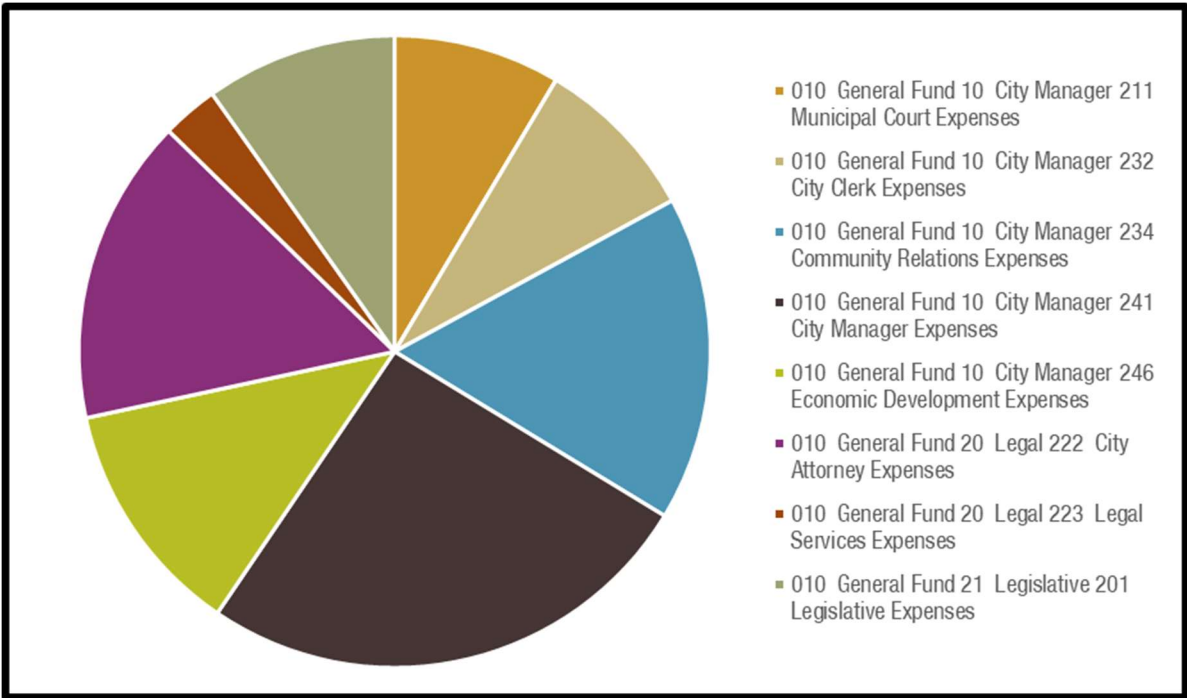
The following table details Revenue, Expenditures, changes in fund balance and General Fund costs by category for the prior fiscal year, the Adopted budget of current year, financials for the current year, and the Adopted budget for current budget year:

Category	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
Revenue							
City Clerk	\$	322,378	\$	396,958	\$	300,881	\$ 371,047
Community Relations	\$	4,227	\$	3,117	\$	5,172	\$ -
Municiple Court	\$	1,077,960	\$	1,181,949	\$	717,997	\$ 1,151,807
Total Revenue	\$	1,404,564	\$	1,582,024	\$	1,024,050	\$ 1,522,854
Expenditures							
Personnel Services	\$	3,432,537	\$	3,642,436	\$	2,612,567	\$ 4,255,133
Materials and Supplies	\$	32,423	\$	42,624	\$	19,505	\$ 46,124
Services and Charges	\$	3,844,593	\$	2,268,774	\$	1,795,591	\$ 2,826,467
Total Expenditures	\$	7,309,553	\$	5,953,834	\$	4,427,663	\$ 7,127,724
General Fund Cost	\$	5,904,989	\$	4,371,810	\$	3,403,613	\$ 5,604,870

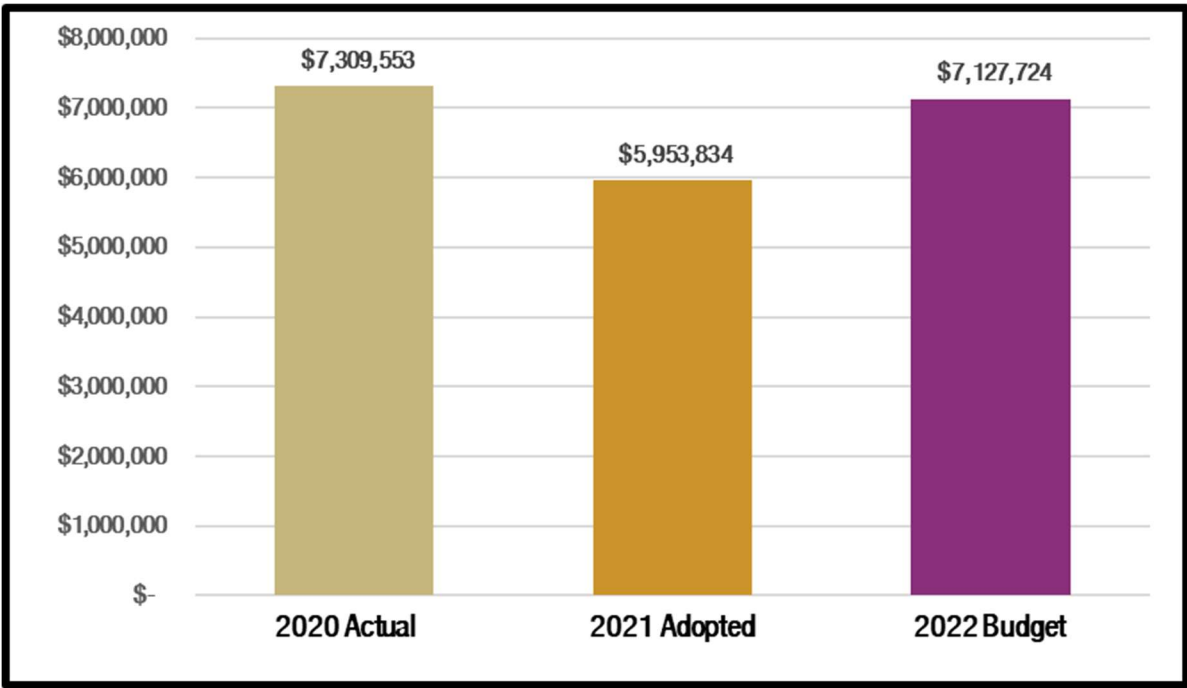


# ADMINISTRATION

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE SUMMARY



# ADMINISTRATION

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## LEGISLATIVE

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$699,194
Total FTE	9

### DESCRIPTION

The City Council serves as the legislative and governing body of the City and has the responsibility for establishing City policies, goals, and enacting law. The City Council has the authority to adopt ordinances, resolutions, and policies as needed to conduct the business of the City. The City Council may, by ordinance, enter into contracts or intergovernmental agreements with other governmental entities to furnish or receive services or provide for cooperative delivery. The City Council annually appropriates from anticipated and available revenues, the monies to conduct the business of the City. A budget is submitted each year for the City Council to review and approve that establishes spending levels within the various funds the City operates. The City Council appoints the City Manager, City Attorney, and Municipal Court Judge, as well as the various members of boards, commissions, and advisory committees.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$699,194 for the Legislative division. This represents an increase of \$54,156 (8%) from the FY 2021 Adopted Budget.

This increase is primarily associated with an increase in with employee compensation, benefits and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Legislative	\$ 546,206	\$ 645,038	\$ 543,910	\$ 699,194
<b>Total Expenditures</b>	<b>\$ 546,206</b>	<b>\$ 645,038</b>	<b>\$ 543,910</b>	<b>\$ 699,194</b>

# ADMINISTRATION

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## LEGAL

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,323,154
Total FTE	7

### DESCRIPTION

The City Attorney's Office provides legal support to the City, through the City Council, City officials, and all City staff in matters relating to their official duties. The functions of the City Attorney's Office include City Council governance matters, municipal prosecution, representation of the City in court and administrative proceedings, drafting laws and policies, negotiating and preparing contracts, and providing legal advice relating to the broad and varied issues that arise from municipal operations. The City Attorney's Office reports directly to the City Council and is an independent department of the City.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,323,154 for the Legal division. This represents an increase of \$188,958 (17%) from the FY 2021 Adopted Budget.

This increase is primarily associated with an increase in with employee compensation, benefits and allocations. Legal also added two FTEs, a Legal Administrator and Legal Advisor. The FTE count increased to 7.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
City Attorney	\$ 883,361	\$ 878,621	\$ 663,699	\$ 1,117,579
Legal Services	\$ 122,428	\$ 255,575	\$ 63,655	\$ 205,575
<b>Total Expenditures</b>	<b>\$ 1,005,789</b>	<b>\$ 1,134,196</b>	<b>\$ 727,354</b>	<b>\$ 1,323,154</b>

# ADMINISTRATION

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## CITY MANAGER

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,838,316
Total FTE	10

### DESCRIPTION

Under general policy direction of the City Council the City Manager functions as the Chief Executive Officer, exercising supervision and administrative direction over all City departments and divisions of the City Manager's Office. The Office of the City Manager provides and coordinates all administrative, technical and analytical support functions for the City Council. To advise, direct and evaluate department heads and other management personnel in a manner consistent with present and future community needs and in conformity with all laws, policies and general direction provided by the City Council.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,838,316 for the City Manager's division. This represents an increase of \$412,686 (29%) from the FY 2021 Adopted Budget.

This increase is primarily associated with an increase in employee compensation, benefits and allocations, the addition of a Strategic Communications consultant, and an additional Senior Development Specialist FTE. An Administrative Specialist III also moved from Community Relations to increase the FTE count by 2.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
City Manager	\$ 1,854,614	\$ 1,425,630	\$ 1,180,141	\$ 1,838,316
<b>Total Expenditures</b>	<b>\$ 1,854,614</b>	<b>\$ 1,425,630</b>	<b>\$ 1,180,141</b>	<b>\$ 1,838,316</b>

# ADMINISTRATION

---

## CITY CLERK

---

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$607,984
Total FTE	4

### DESCRIPTION

The City Clerk's Division, under general policy direction of a Deputy City Manager, is organized into three functional areas: elections, legislative, and administrative. The Division also serves as a passport acceptance facility for the U.S. Department of State.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$607,984 for the City Clerk's division. This represents an increase of \$135,484 (29%) from the FY 2021 Adopted Budget.

This increase is associated with an increase in employee compensation, benefits, allocations, as well as several enhancements including funds for a Career Development and a Special Election. FTEs remain the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
City Clerk	\$ 367,619	\$ 472,500	\$ 316,261	\$ 607,984
<b>Total Expenditures</b>	<b>\$ 367,619</b>	<b>\$ 472,500</b>	<b>\$ 316,261</b>	<b>\$ 607,984</b>

# ADMINISTRATION

---

## ECONOMIC DEVELOPMENT

---

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$865,206
Total FTE	5

### DESCRIPTION

Economic Development by definition is a process designed to stimulate the creation of wealth within a community and raise the standard of living for the area's residents. To help accomplish this, the Economic Development Division works to attract, retain, and expand quality businesses in the City of Commerce City for the long-term economic vitality and sustainability of the City. The Division also works to diversify the City's revenues, increase the generation of Sales and Use Taxes, and help brand Commerce City as a preferred business location. The Division is responsible for the City's Business Incentive Program and manages programs and services offered at the Commerce City Small Business Resource Center. The City's Economic Development Division is part of the City Manager's Office.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$856,206 for the Economic Development Division. This represents an increase of \$223,185 (35%) from the FY 2021 Adopted Budget.

This increase is associated with an increase in with employee compensation, benefits and allocations as well as the addition of several enhancements including a market analytics tool. The Division added a Retail Attraction Specialist increasing the FTE count to 5.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Economic Development	\$ 2,189,270	\$ 642,021	\$ 583,710	\$ 865,206
<b>Total Expenditures</b>	<b>\$ 2,189,270</b>	<b>\$ 642,021</b>	<b>\$ 583,710</b>	<b>\$ 865,206</b>

# ADMINISTRATION

---

## COMMUNITY RELATIONS

---

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,185,179
Total FTE	7

### DESCRIPTION

The Community Relations Division provides public information, communications, marketing, and community relations services for external and internal audiences citywide. The Division's goal is to engage the public to encourage community involvement, communication, and to build trust.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,185,179 for the Community Relations Division. This represents an increase of \$116,893 (11%) from the FY 2021 Adopted Budget.

This increase is associated with increases to employee compensation, benefits, and allocations. There were also several enhancements added, including funds for postage and printing. The FTE count remained the same, but An Administrative Specialist III transferred to City Manager's Office and a Video Specialist was added.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Community Relations	\$ 811,562	\$ 1,068,286	\$ 642,539	\$ 1,185,179
<b>Total Expenditures</b>	<b>\$ 811,562</b>	<b>\$ 1,068,286</b>	<b>\$ 642,539</b>	<b>\$ 1,185,179</b>

# ADMINISTRATION

---

## MUNICIPAL COURT

---

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$608,691
Total FTE	6

### DESCRIPTION

The Municipal Court is responsible for court management and for providing an accessible, efficient, and impartial forum for all participants in cases involving traffic and municipal ordinance violations. The court promotes public trust in both the justice system and local government.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$608,691 for the Municipal Court Division. This represents an increase of \$42,528 (8%) from the FY 2021 Adopted Budget.

This increase is primarily due to an increase in employee compensation, benefits, and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Municipal Court	\$ 534,493	\$ 566,163	\$ 433,749	\$ 608,691
<b>Total Expenditures</b>	<b>\$ 534,493</b>	<b>\$ 566,163</b>	<b>\$ 433,749</b>	<b>\$ 608,691</b>

## CITY OF COMMERCE CITY

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# HUMAN RESOURCES

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**HUMAN RESOURCES ADMINISTRATION**  
**RISK MANAGEMENT**  
**ORGANIZATIONAL DEVELOPMENT**



# HUMAN RESOURCES

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## DEPARTMENT OVERVIEW

---

2022 Budget	
<b>Human Resources</b>	<b>\$ 1,627,972</b>
Organizational Development	\$ 46,450
Human Resources	\$ 1,382,846
Risk Management	\$ 198,676
<b>Total</b>	<b>\$ 1,627,972</b>



# HUMAN RESOURCES

## BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$0
Total Expenditures	\$1,627,972
Fund Balance	\$0
General Fund Cost	\$1,627,972
% Funded by General Fund	100%
Total FTE	10

## DESCRIPTION

Human Resources provides leadership in Hiring and Recruiting, Training and Development, Compensation, Employee Benefits, Employee Relations and Legal responsibilities to the city. The Human Resources Department is made up of three divisions: Organizational Development, Human Resources and Risk Management. Human Resources work closely with all city departments and staff in order to handle a range of different human resource functions. Human Resources is divided into four core functions that provide expertise to all departments, working diligently behind the scenes to ensure the organization runs efficiently. The four core functions are:

1. **Strategic Partners**
  - HR as Business Partners
  - Culture and Image
  - Strategic HR planning
2. **Change Agent**
  - Recruitment and Staffing
  - Organizational Planning
  - Survey Action Planning
  - Performance Measurements
  - Training and Development
  - Recognition (Citywide)
3. **Employee Relations Experts**
  - Employee Relations
  - Labor relations
  - Safety & Workers Compensation
  - Diversity, Equity and Inclusion & EEO (Equal Employment Opportunity)
4. **Administrative Experts**
  - Compensation
  - Benefits
  - HR Information Systems
  - Reporting
  - Compliance



# HUMAN RESOURCES

---

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### **3.2. Be an Employer of Choice**

- 3.2.1. Continue Lean Sigma overhaul of all Human Resources processes
- 3.2.2. Complete the City Employee Survey
- 3.2.3. Maintain a thorough onboarding process and operations

### **3.3. Recruit diverse candidate pool**

- 3.3.1. Design and implement a City-wide internship program
- 3.3.2. Maintain a thorough recruiting process and operations

### **3.4. Provide a Healthy and Safe Workforce**

- 3.4.1. Automate the benefits data feed
- 3.4.2. Maintain the City's on-line ergonomic program

### **3.8. Encourage staff professional development aimed toward innovation & efficiency**

- 3.8.1. Implement Learning Management System
- 3.8.2. Improve employee recognition

### **5.1. Provide programs and services that support equitable access for all people**

- 5.1.1. Work with appropriate departments to implement Americans with Disabilities Act (ADA) compliance plans

### **5.2. Increase civic pride and trust to create an inclusive community**

- 5.2.1. Develop Processes around improved claims handling

### **5.4. Support minority business development**

- 5.4.1. Maintain and keep current a 3-5 year Risk Management Strategic Plan

# HUMAN RESOURCES

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,627,972 for the Human Resources Department. This represents an increase of \$422,399 (35%) from the FY 2021 Adopted Budget.

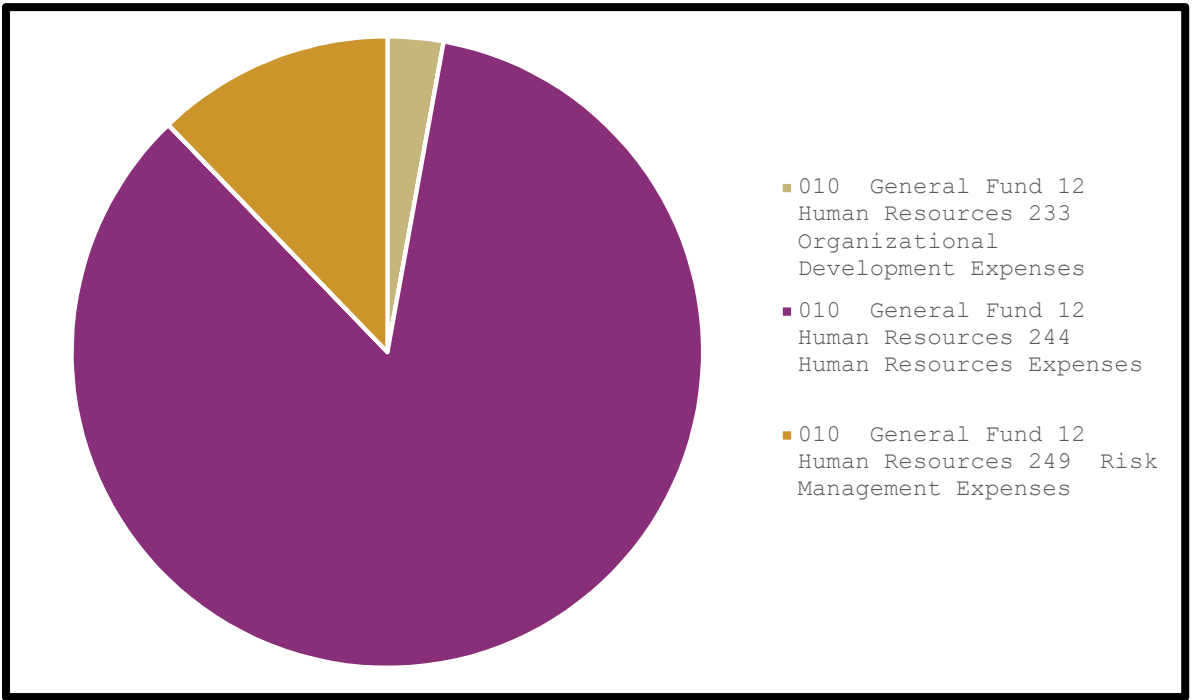
This increase is primarily associated with employee compensation, benefits, and allocations due to rising costs. There was also a Public Safety College Incentive Program added. Human Resources added 2 new FTEs, an HR Generalist and a Talent Acquisition Specialist as well as a Part Time Risk position. Human Resources increased its FTE count by 2 for a total of 10 from 2021.

## DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

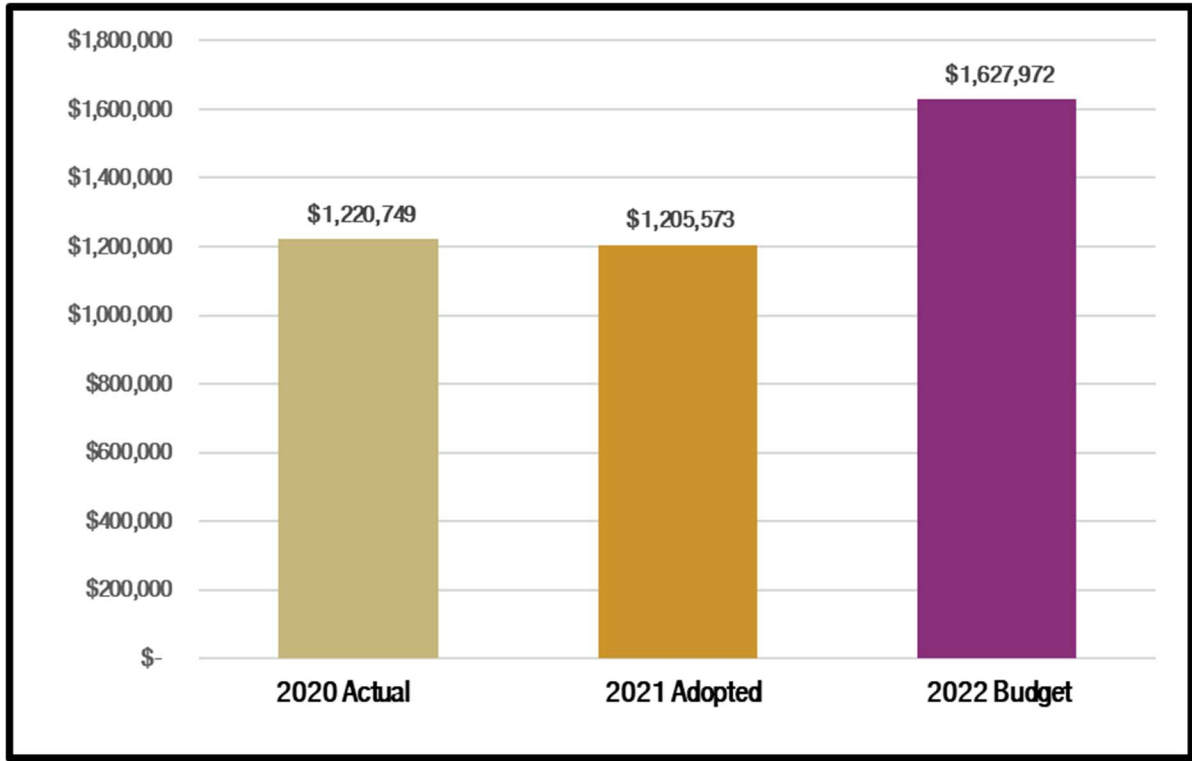
Category	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget	
Revenue								
Human Resources	\$	199	\$	-	\$	4,948	\$	-
Total Revenue	\$	199	\$	-	\$	4,948	\$	-
Expenditures								
Personnel Services	\$	713,988	\$	726,366	\$	547,686	\$	941,919
Materials and Supplies	\$	4,045	\$	4,771	\$	5,138	\$	4,771
Services and Charges	\$	502,716	\$	474,436	\$	341,003	\$	681,282
Total Expenditures	\$	1,220,749	\$	1,205,573	\$	893,827	\$	1,627,972
General Fund Cost	\$	1,220,550	\$	1,205,573	\$	888,880	\$	1,627,972

# HUMAN RESOURCES

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# HUMAN RESOURCES

## HUMAN RESOURCES ADMINISTRATION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,382,846
Total FTE	9

### DESCRIPTION

Human Resources division is responsible for effectively administering the City's comprehensive Human Resource programs, including recruitment, classification and compensation, benefits, training, negotiation and contract administration, memoranda of understanding, and compliance with laws, rules, regulations, and council policies.

The Commerce City Human Resources Department:

- Administers approximately 60 full time recruitments per year.
- Negotiates two bargaining unit contracts on behalf of the City.
- Administers all City employee benefits including medical, dental, vision, and other voluntary insurance programs, deferred compensation, retirement, personal flex-spending, among other benefit programs for more than 400 City employees.
- Coordinates citywide training programs for the whole City.
- Administers the City's unemployment insurance claims.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,382,846 for the Human Resources Administration Division. This represents an increase of \$381,855 (38%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations as well as a Public Safety College Incentive Program and two new FTEs. FTEs increased to 9.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Human Resources	\$ 1,008,780	\$ 1,000,991	\$ 715,874	\$ 1,382,846
<b>Total Expenditures</b>	<b>\$ 1,008,780</b>	<b>\$ 1,000,991</b>	<b>\$ 715,874</b>	<b>\$ 1,382,846</b>

# HUMAN RESOURCES

## RISK MANAGEMENT

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$198,676
Total FTE	1

### DESCRIPTION

The Commerce City Risk Management Division of the Human Resource's Department is responsible for administering various City insurance programs including Workers' Compensation and Property, and coordinates safety and environmental programs. These responsibilities include conducting necessary compliance and general training sessions, developing and updating policies and procedures, investigating accidents/injuries/claims, monitoring and advising on loss control and safety matters, negotiating claim settlements, communicating with all departments on insurance matters to minimize the overall risk of loss to the City, and preparing reports.



- Develops of processes for streamlining and monitoring the coordination of benefits to employees injured-on-duty, participate in Americans with Disabilities Act (ADA) accommodation and strategy meetings.
- Investigates property and liability claims against the City ranging from damage to vehicles to damage to homes and businesses.
- Investigates workers' compensation claims.
- Conducts job site and/or facility inspections.
- Conducts safety or risk management related classes held at the department level.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$198,676 for the Risk Management Division. This represents an increase of \$40,544 (26%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations as well as one new Part Time staff member. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Risk Management	\$ 194,804	\$ 158,132	\$ 151,185	\$ 198,676
<b>Total Expenditures</b>	<b>\$ 194,804</b>	<b>\$ 158,132</b>	<b>\$ 151,185</b>	<b>\$ 198,676</b>

# HUMAN RESOURCES

## ORGANIZATIONAL DEVELOPMENT

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$46,450
Total FTE	0

### DESCRIPTION

The Commerce City Organizational development division is responsible for planning, development, and implementation of a city-wide training program to provide employees with various opportunities to expand knowledge, skills, and abilities as well as mandatory compliance trainings.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$46,450 for the Organizational Development Division. This represents \$0 (0%) which is no change from the FY 2021 Adopted Budget.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Organizational Development	\$ 14,709	\$ 46,450	\$ 26,769	\$ 46,450
<b>Total Expenditures</b>	<b>\$ 14,709</b>	<b>\$ 46,450</b>	<b>\$ 26,769</b>	<b>\$ 46,450</b>

## EMPLOYEE ASSISTED HOUSING

### DESCRIPTION

This is a program where employees can obtain a secured loan up to \$10,000 for down payment and/or closing cost assistance for a home purchase in Commerce City. The loan is forgivable over an employee's years of service. Employee Assisted Housing is not budgeted, because usage of the program is inconsistent. Below are the historical expenditures.

### EMPLOYEE ASSISTED HOUSING

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Employee Assisted Housing	\$ 2,456	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,456</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# HUMAN RESOURCES

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## CITY OF COMMERCE CITY

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# FINANCE

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**FINANCIAL PLANNING & BUDGETING**

**FINANCIAL SERVICES**

**TAX**

**INTERNAL SERVICES**



# FINANCE

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## DEPARTMENT OVERVIEW

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2022 Budget		
<b>Finance</b>	<b>\$</b>	<b>13,959,001</b>
Internal Services	\$	11,053,737
Financial Services	\$	1,084,217
Financial Planning & Budgeting	\$	503,377
Tax	\$	1,317,670
<b>Total</b>	<b>\$</b>	<b>13,959,001</b>



# FINANCE

---

## BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$0
Total Expenditures	\$13,959,001
Fund Balance	\$0
General Fund Cost	\$13,959,001
% Funded by General Fund	100%
Total FTE	24

## DESCRIPTION

The Finance Department is made up of four divisions, Financial Planning and Budgeting, Financial Services, Tax, and Internal Services. Finance is responsible for the administration of all financial record-keeping and reporting functions required by the City Charter. The Finance Department provides responsive, professional and ethical administrative and fiscal services to meet the needs of the public, the City Council, and all City departments.

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 2.2. Provide programs and services that support health and wellness essential to improve individual and community-level health

**2.2.1.** Obtain clean 2021 audit opinion by July 31, 2022 (Financial statements presented fairly in all material respects of the government)

### 2.3. Create aesthetically pleasing neighborhoods

**2.3.1.** Publish the 2023 Budget by December 31, 2022

### 3.1. Secure a sustainable financial future

**3.1.1.** Sustain audit collections and revenue recovery of \$3 million annually, pro-rated based on personnel vacancy rate

**3.1.2.** Increase tax compliance awareness by providing tax payers educational opportunities, enhanced online resources/tools, or by directly engaging at least 2.5% of licensed businesses during 2022

# FINANCE

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$13,959,001 for the Finance department. This represents an increase of \$1,582,079 (13%) from the FY 2021 Adopted Budget.

This increase is primarily due to a sizeable increase in the salary market adjustment line used to implement approved market and equity adjustments for citywide employees as well as increases to salaries, benefits, and allocations for the Finance Department only. Finance's FTE count remained the same.

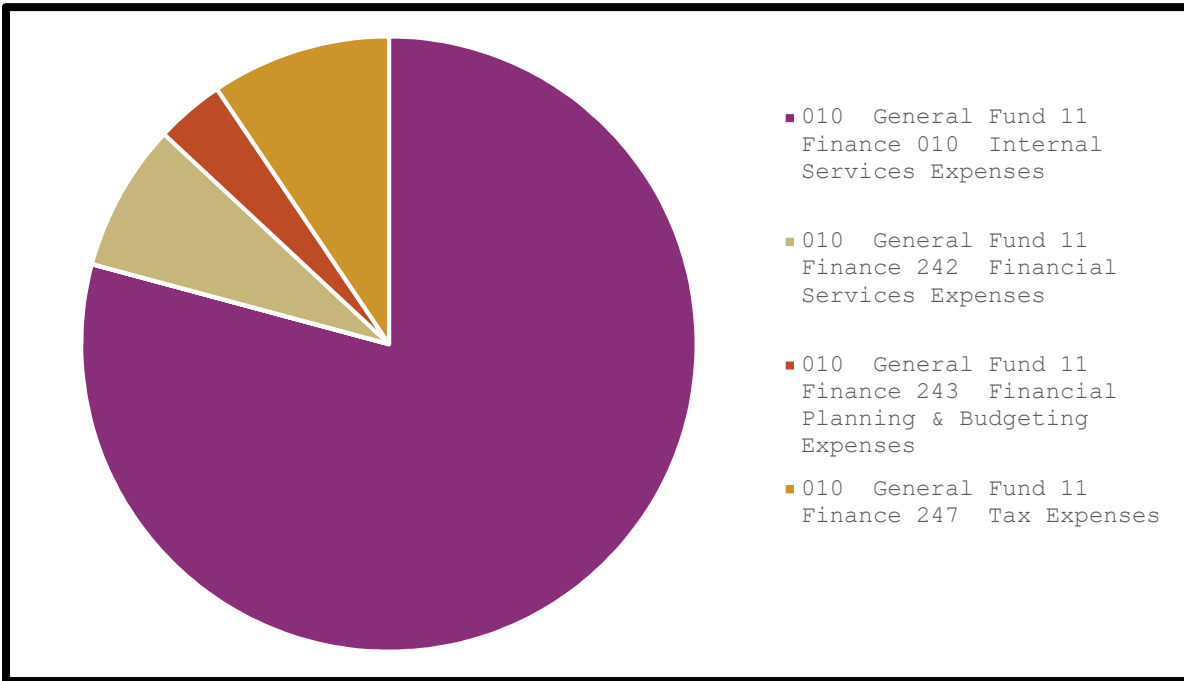
## DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

Category	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget	
Revenue								
Finance	\$	-	\$	-	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Expenditures								
Personnel Services	\$	1,842,762	\$	2,024,319	\$	1,281,053	\$	2,109,587
Materials and Supplies	\$	13,655	\$	15,473	\$	4,594	\$	15,473
Services and Charges	\$	8,739,579	\$	10,337,130	\$	6,007,774	\$	11,833,941
Total Expenditures*	\$	10,595,995	\$	12,376,922	\$	7,293,421	\$	13,959,001
General Fund Cost	\$	10,595,995	\$	12,376,922	\$	7,293,421	\$	13,959,001

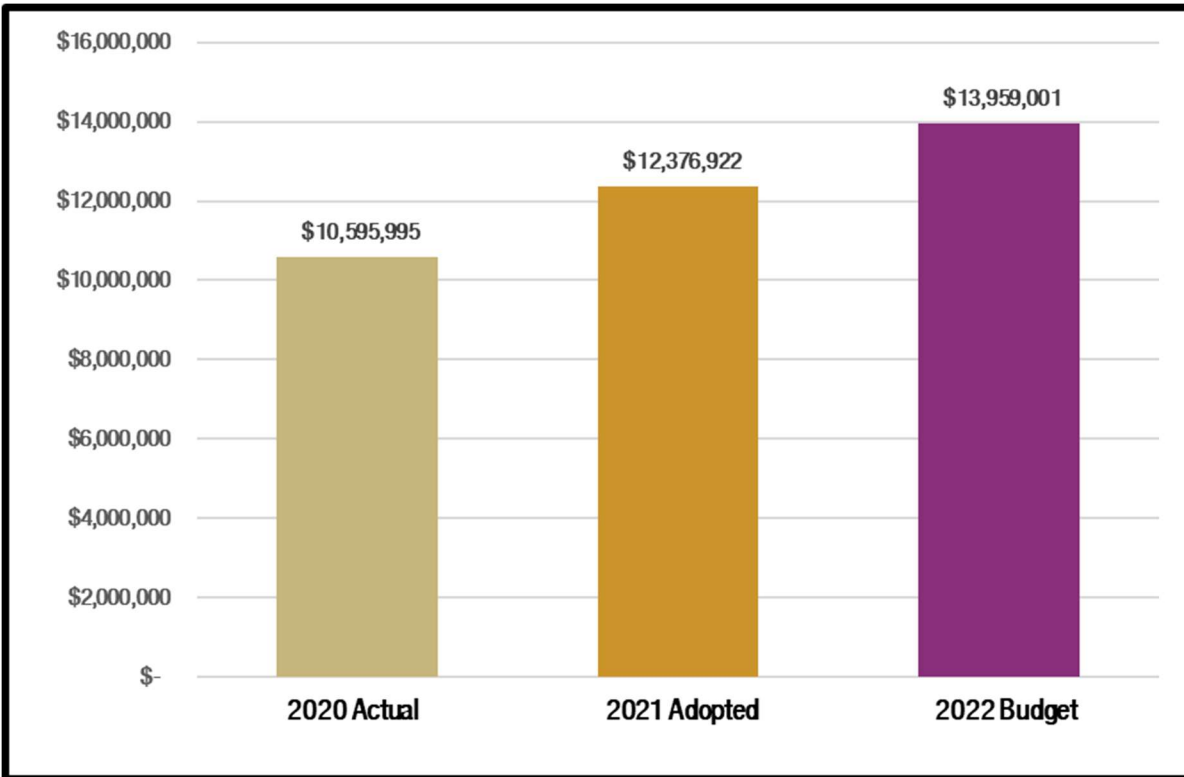
\*Total expenditures for 2020 Actual includes \$256,228 reported as debt service in the Annual Comprehensive Financial Report (ACFR). This total expenditures amount does not include \$1,557 in bad debt/short cash amounts included within this division in the ACFR. Once these two items are taken into consideration, the \$10,595,995 2020 actual amount above reconciles to the \$10,341,324 amount presented in the 2020 ACFR.

# FINANCE

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# FINANCE

---

## FINANCIAL PLANNING & BUDGETING

---

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$503,377
Total FTE	4

### DESCRIPTION

The Financial Planning and Budget Division is responsible for revenue forecasting, long-term financial planning, debt administration, and coordinating the annual operating budget and five-year Capital Improvement and Preservation Plan (CIPP) for the City.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$503,377 for the Financial Planning and Budgeting Division. This represents an increase of \$37,207 (8%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.

### DIVISION EXPENDITURE SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Financial Planning and Budgetin	\$ 398,388	\$ 466,170	\$ 307,338	\$ 503,377
<b>Total Expenditures</b>	<b>\$ 398,388</b>	<b>\$ 466,170</b>	<b>\$ 307,338</b>	<b>\$ 503,377</b>

# FINANCE

## FINANCIAL SERVICES

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,084,217
Total FTE	8

### DESCRIPTION

The Financial Services Division is responsible for administration of all financial record-keeping and reporting functions required by the City Charter. This includes payroll, accounts payable, accounts receivable, pension and retirement administration, cash management, asset management, and grants.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,084,217 for the Financial Services Division. This represents an increase of \$56,785 (6%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits, and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Financial Services	\$ 1,017,486	\$ 1,027,432	\$ 786,157	\$ 1,084,217
<b>Total Expenditures</b>	<b>\$ 1,017,486</b>	<b>\$ 1,027,432</b>	<b>\$ 786,157</b>	<b>\$ 1,084,217</b>



# FINANCE

## TAX

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,317,670
Total FTE	12

### DESCRIPTION

The Tax Division is responsible for Sales and Use Tax education, compliance, licensing, collection, and enforcement. The Tax Division works in conjunction with City departments to ensure compliance with licensing and tax code requirements.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,317,670 for the Tax Division. This represents an increase of \$82,747 (7%) from the FY 2021 Adopted Budget.

This increase is primarily associated with increases to employee compensation, benefits, and allocations. There were no changes to the FTE count.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Tax	\$ 1,127,055	\$ 1,234,923	\$ 787,417	\$ 1,317,670
<b>Total Expenditures</b>	<b>\$ 1,127,055</b>	<b>\$ 1,234,923</b>	<b>\$ 787,417</b>	<b>\$ 1,317,670</b>



# FINANCE

## INTERNAL SERVICES

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$11,053,737
Total FTE	0

### DESCRIPTION

Internal Services comprises expenses that cover the entire City such as insurance, general leave, and workers compensation. It also contains the contingency account which will cover the city in case of unforeseen expenses or emergencies.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$11,053,737 for the Internal Services Division. This represents an increase of \$1,405,340 (15%) from the FY 2021 Adopted Budget.

This increase is primarily associated with increases to the salary market adjustment line item.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Internal Services	\$ 8,053,066	\$ 9,648,397	\$ 5,412,509	\$ 11,053,737
<b>Total Expenditures*</b>	<b>\$ 8,053,066</b>	<b>\$ 9,648,397</b>	<b>\$ 5,412,509</b>	<b>\$ 11,053,737</b>

\*Total expenditures for 2020 Actual includes \$256,228 reported as debt service in the Annual Comprehensive Financial Report (ACFR). This total expenditures amount does not include \$1,557 in bad debt/short cash amounts included within this division in the ACFR. Once these two items are taken into consideration, the \$8,053,066 2020 actual amount above reconciles to the \$7,798,395 amount presented in the 2020 ACFR.

CITY OF COMMERCE CITY

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# COMMUNITY DEVELOPMENT

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**COMMUNITY DEVELOPMENT ADMINISTRATION**  
**PLANNING**  
**BUILDING SAFETY**  
**CODE ENFORCEMENT**  
**HOUSING**  
**COMMUNITY DEVELOPMENT BLOCK GRANT**



# COMMUNITY DEVELOPMENT

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## DEPARTMENT OVERVIEW

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	2022 Budget
<b>Community Development</b>	<b>\$ 5,678,953</b>
Housing	\$ 333,924
CD Administration	\$ 746,703
Planning	\$ 1,605,172
Building Safety	\$ 1,915,649
CDBG	\$ 129,499
Code Enforcement	\$ 948,006
<b>Total</b>	<b>\$ 5,678,953</b>



# COMMUNITY DEVELOPMENT

---

## BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$4,228,892
Total Expenditures	\$5,678,953
Fund Balance	\$0
General Fund Cost	\$1,450,061
% Funded by General Fund	26%
Total FTE	45

## DESCRIPTION

The Department of Community Development's mission is to guide the orderly growth and development of Commerce City and to maintain an attractive and healthy place to live, work, and play. The Department of Community Development provides a variety of services including the administration of planning and zoning codes, the processing of planned unit developments (PUDs), subdivisions, annexations, and technical assistance and interpretations for the Planning Commission, Zoning Board of Adjustment, Derby Review Board, and City Council. Community Development also administers current planning, long-range planning, and neighborhood planning. Building Safety services, Code Enforcement, and Housing Administration are also provided by Community Development. Building Safety is responsible for enforcing all building codes and ordinances dealing with new and rehab construction projects. Primary Building Safety functions include the review of construction plans, issuance of building permits, and field inspections to ensure compliance with all the provisions of adopted building codes and City ordinances. Neighborhood Services is responsible for the fair, consistent and equitable enforcement of codes and ordinances pertaining to zoning and property maintenance violations and coordination of graffiti removal and abatement. The Housing Division provides staff support to the City's Housing Authority, which is responsible for administration of Section 8 Housing Choice vouchers, home rehabilitation, community resources, and the down payment/closing cost assistance program.

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 1.2. Preserve and protect Commerce City's historic resources

1.2.1. Complete the historic preservation ordinance by December 21, 2022

### 1.7. Catalyze development in identified key areas

1.7.1. Utilize \$83,000 of Derby Catalyst funds for district improvements to partner with the private sector in providing needed resources to a critical redevelopment area by December 31, 2022

1.7.2. Approve Planned Unit Development (PUD) Development Permits for Mile High Greyhound Park (MHGP) Sub Areas D1 and F1 prior to July 1, 2022

### 1.8. Improve efficiency and effectiveness of development review process

1.8.1. Adopt at least one update to the Land Development Code in 2022

1.8.2. Provide effective zoning administration to citizen inquiries by completing zoning and marijuana verifications within 30 days of receipt

1.8.3. Develop fast track process to allow same-day reviews for small, non-complex commercial projects

1.8.4. Develop online access to city documents/publications

# COMMUNITY DEVELOPMENT

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## **1.10. Adopt policies that provide available and affordable housing**

**1.10.1.** Work with the Housing Authority to identify available vacant land and dilapidated homes in the City for new construction or rehabilitation

## **2.3. Create aesthetically pleasing neighborhoods**

**2.3.2.** Develop and maintain PACE program to achieve 66% compliance

**2.3.3.** Create and implement two community incentive programs related to health, safety, and aesthetics

**2.3.4.** Update the City Wide Comprehensive Plan by December 31, 2022

## **2.6. Utilize strong development, building, and enforcement codes with higher energy efficiency standards to create a high quality built and natural environment**

**2.6.1.** Engage the metro Home Builders Association and local home builders by hosting two code adoption outreach meetings

## **2.7. Adopt policies and coordinate with partner organizations to improve air and water quality thereby improving environmental health and justice**

**2.7.1.** Develop permitting incentives for buildings designed in accordance with the U.S. Green Building Council's resilience based rating system (RELi) for sustainable and resilient construction by December 31, 2022

**2.7.2.** Develop permitting incentives for buildings designed in accordance with green building standards or that are designed above the minimum code standards for energy efficiency by December 31, 2022

**2.7.3.** Adopt the International Green Construction Code by December 31, 2022

## **2.8. Enhance environment and protections for wildlife**

**2.8.1.** Create a communications plan to ensure development news is disseminated across multiple media platforms and targeted to the communities affected by the development review process by July 1, 2022

**2.8.2.** Develop a list of potential regulatory measures to improve local air quality, based on the inventory of community wide air quality impacts of concern, and community and stakeholder feedback by July 1, 2022

**2.8.3.** Continue to partner with the Colorado Department of Public Health and Environment (CDPHE), Tri-County Health Department, the State of Colorado, the Regional Air Quality Council (RAQC), community nonprofits, and other jurisdictions on air quality and water quality monitoring efforts, furthering air quality and water quality outcomes in the City with two inter-agency meetings in 2022

**2.8.4.** Establish a community wide greenhouse gas reduction goal with specific targets by economic sector, based on the 2019 community Green House Gas (GHG) inventory, recommendations developed from the ECS work, and feedback received from stakeholder and community engagement by December 31, 2022

## **5.5. Address homelessness issues with regional partners**

**5.5.1.** Establish a homelessness resolution program that promotes safe shelter and housing stability



# COMMUNITY DEVELOPMENT

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## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$5,678,953 for the Community Development Department. This represents an increase of \$1,034,606 (22%) from the FY 2021 Adopted Budget.

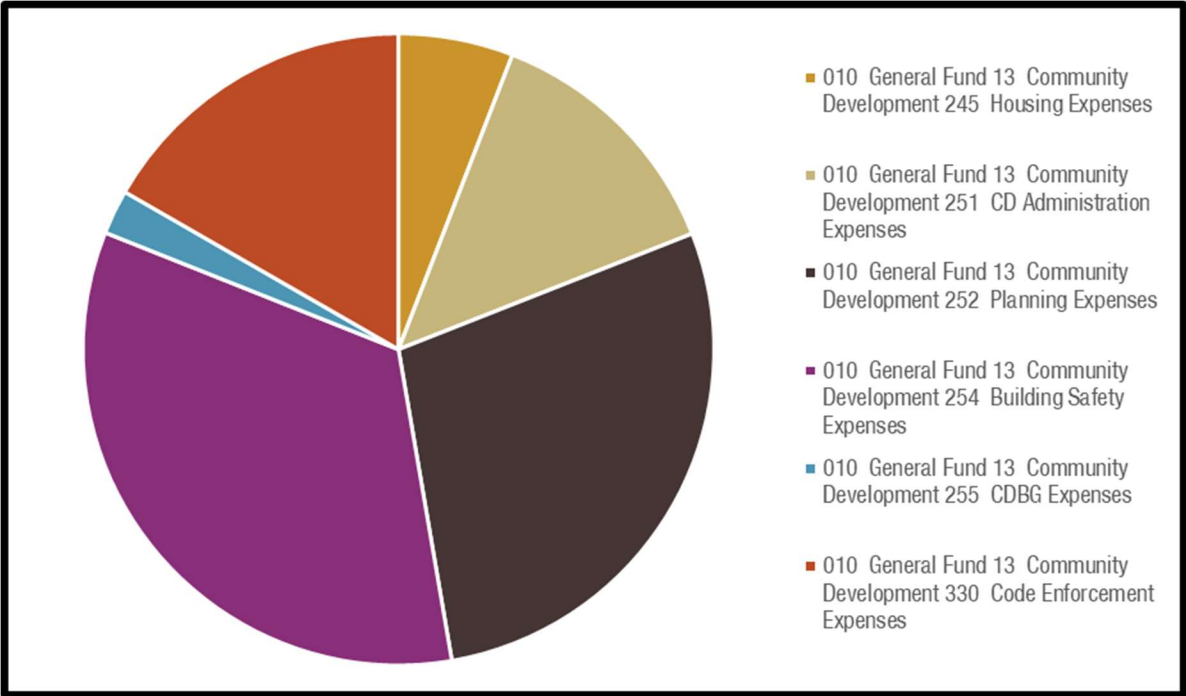
This increase is primarily associated with increases to employee compensation, benefits and allocations as well as approved budget enhancements. Eight FTEs were added to the department either as an ongoing re-appropriation approved in 2021 or a budgeted enhancement approved for 2022, which increased the FTE count to 45.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

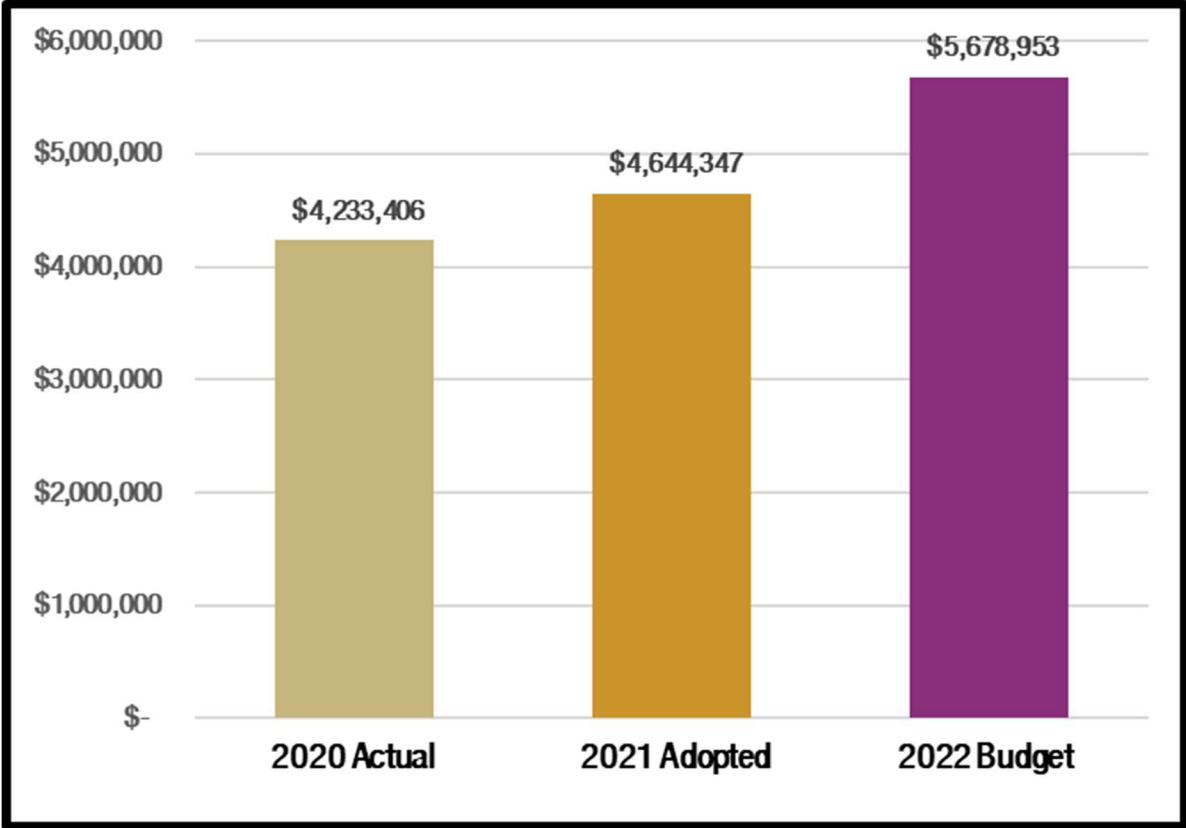
Category	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget	
Revenue								
Community Development	\$	3,502,751	\$	3,021,269	\$	4,128,994	\$	4,228,892
Total Revenue	\$	3,502,751	\$	3,021,269	\$	4,128,994	\$	4,228,892
Expenditures								
Personnel Services	\$	2,970,412	\$	3,341,817	\$	2,279,397	\$	4,040,447
Materials and Supplies	\$	38,736	\$	40,146	\$	32,282	\$	48,084
Services and Charges	\$	1,164,258	\$	1,262,384	\$	1,192,337	\$	1,590,422
Total Expenditures	\$	4,233,406	\$	4,644,347	\$	3,504,015	\$	5,678,953
General Fund Cost	\$	730,656	\$	1,623,078	\$	(624,978)	\$	1,450,061

# COMMUNITY DEVELOPMENT

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# COMMUNITY DEVELOPMENT

## COMMUNITY DEVELOPMENT ADMINISTRATION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$746,703
Total FTE	5

### DESCRIPTION

Under the supervision of the Community Development Manager, Community Development Administration provides management and administrative support for the Building, Planning, Neighborhood Services, and Housing divisions of the department. It also is responsible for developing, maintaining, and disseminating for use by other City departments, developers, outside agencies, and the City's website a variety of monthly, quarterly, and annual reports and other pertinent information generated by the Community Development Department. The division serves as administrative support to the Board of Adjustment, Planning Commission, Derby Review Board, and the Development Review Team; is responsible for coordinating the departmental budgets; processing the department's invoices, timesheets, housing loan payments, fees, fines, and petty cash and credit card reports. It processes all code enforcement, graffiti, and abatement correspondence. It processes all incoming Board of Adjustment, Planning Commission, Derby Review Board, and various Land Use applications including the legal notification requirements for subject Boards and Commission. Schedules and prepares City Council presentation items. Assists customers on the telephone and at the front counter, and maintains the databases and records management for the department.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$746,703 for the Administration division. This represents an increase of \$70,907 (10%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits, and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
CD Administration	\$ 603,331	\$ 675,796	\$ 471,018	\$ 746,703
<b>Total Expenditures</b>	<b>\$ 603,331</b>	<b>\$ 675,796</b>	<b>\$ 471,018</b>	<b>\$ 746,703</b>

# COMMUNITY DEVELOPMENT

## PLANNING

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,605,172
Total FTE	10

### DESCRIPTION

Under the supervision of the Planning Manager, Planning applies planning principles to ensure the sound development and growth of the City. Planning administers and interprets the City's various planning and zoning codes and assists individuals and businesses with development plans. The Planning Division processes PUDs, Zoning, Subdivisions, Land Use Plan Amendments, Conditional Use Permits, Variances, and Use-by-Permits. Planning also provides technical assistance and interpretations for the Planning Commission, Board of Adjustment, Derby Review Board, and City Council. Planning oversees the formation and implementation of the Comprehensive Plan and various sub-area and neighborhood plans. In addition, planning provides general assistance and guidance to the development community. Planning encompasses current planning, strategic planning, and neighborhood planning. In addition, planning provides general assistance and guidance to the citizens, businesses, and development community through zoning administration. Planning encompasses current planning and long-range planning.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$1,605,172 for the Planning division. This represents an increase of \$240,371 (18%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits, and allocations as well as the addition of two FTEs. A Planner and a Planning Technician were added to the division increasing the FTE count to 10.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Planning	\$ 1,204,221	\$ 1,364,801	\$ 1,168,051	\$ 1,605,172
<b>Total Expenditures</b>	<b>\$ 1,204,221</b>	<b>\$ 1,364,801</b>	<b>\$ 1,168,051</b>	<b>\$ 1,605,172</b>

# COMMUNITY DEVELOPMENT

## BUILDING SAFETY

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,915,649
Total FTE	17

### DESCRIPTION

Under the supervision of the Chief Building Official, the Building Safety Division is responsible for enforcement of the City's adopted building codes for all new buildings and alterations to existing buildings. Primary functions include reviewing construction plans for compliance with adopted codes, processing and issuing building permits, and conducting inspections during construction to ensure projects comply with the City's adopted building codes. The division also maintains building permit and inspection records and associated construction documents.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$1,915,649 for the Building Safety division. This represents an increase of \$400,953 (26%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits and allocations as well as the addition of three FTEs. A Building Inspector, Permit Tech Supervisor, and Plans Examiner were added to this division increasing the FTE count to 17.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Building Safety	\$ 1,374,400	\$ 1,514,696	\$ 1,139,107	\$ 1,915,649
<b>Total Expenditures</b>	<b>\$ 1,374,400</b>	<b>\$ 1,514,696</b>	<b>\$ 1,139,107</b>	<b>\$ 1,915,649</b>



# COMMUNITY DEVELOPMENT

## CODE ENFORCEMENT

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$948,006
Total FTE	8

### DESCRIPTION

Under the supervision of the Community Development Manager, Code Enforcement is responsible for the fair, consistent, and equitable enforcement of the codes and ordinances about code, zoning, and property maintenance violations. Through joint coordination, Code Enforcement inspects specialty businesses to ensure projects comply with the City's adopted building codes and ordinances. Code Enforcement is responsible for the coordination of graffiti removal and abatement within the City.

Code Enforcement strives to be a dynamic and committed partner in maintaining vibrant neighborhoods through proactive education and enforcement. The primary goal is to gain voluntary compliance through community education and enforcement to maintain and improve the image of Commerce City.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$948,006 for the Code Enforcement division. This represents an increase of \$163,018 (21%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits, and allocations as well as the addition of a Senior Code Enforcement Inspector, which increases the division's FTE count to 8.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Code Enforcement	\$ 787,762	\$ 784,988	\$ 564,691	\$ 948,006
<b>Total Expenditures</b>	<b>\$ 787,762</b>	<b>\$ 784,988</b>	<b>\$ 564,691</b>	<b>\$ 948,006</b>

# COMMUNITY DEVELOPMENT

## HOUSING AUTHORITY

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$333,924
Total FTE	4

### DESCRIPTION

Under the supervision of the Housing and Resident Services Manager, the Housing Authority is responsible for the administration of the Section 8 Housing Choice Voucher Program, home rehabilitation program, down payment/closing costs assistance, and collaborating with developers for the construction and rehabilitation of affordable housing.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$333,924 for the Housing Authority division. This represents an increase of \$150,906 (82%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits, and allocations as well as the addition of two FTEs. A housing Specialist and a Family and Senior Community Navigator doubled the FTE count to 4.



### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Housing	\$ 249,988	\$ 183,018	\$ 136,481	\$ 333,924
<b>Total Expenditures</b>	<b>\$ 249,988</b>	<b>\$ 183,018</b>	<b>\$ 136,481</b>	<b>\$ 333,924</b>

# COMMUNITY DEVELOPMENT

## CDBG

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$129,499
Total FTE	1

### DESCRIPTION

Under the supervision of the Housing and Resident Services Manager, the Community Development Block Grant (CDBG) Division administers funding from Housing and Urban Development (HUD). This annual grant assists in the growth of a viable community. The goals of the City are to provide the community and eligible families with decent housing, neighborhood revitalization, expanded economic opportunities, and increasing community services. The primary functions of the CDBG Division are citizen outreach, interagency coordination, project planning, grant application, project coordination, grant administration, and progress reporting. The CDBG division is also responsible for furthering fair housing and equal opportunities within the City's CDBG program.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$129,499 for the CDBG division. This represents an increase of \$8,451 (7%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits, and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
CDBG	\$ 13,704	\$ 121,048	\$ 24,669	\$ 129,499
<b>Total Expenditures</b>	<b>\$ 13,704</b>	<b>\$ 121,048</b>	<b>\$ 24,669</b>	<b>\$ 129,499</b>

\*CDBG allows appropriate expenditures to be charges to the grant which resides in the Grants Fund.

Thus, expenditures in the General Fund appear lower than budgeted







# PUBLIC SAFETY

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**PUBLIC SAFETY ADMINISTRATION**

**SUPPORT OPERATIONS**

**PATROL OPERATIONS**

**COMMUNITY JUSTICE**

**EMERGENCY MANAGEMENT**



# PUBLIC SAFETY

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## DEPARTMENT OVERVIEW

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	2022 Budget
<b>Public Safety</b>	<b>\$ 25,916,599</b>
Administration	\$ 1,753,860
Support Operations	\$ 8,670,597
Patrol Operations	\$ 14,722,216
Community Justice	\$ 455,755
Emergency Management	\$ 314,171
<b>Total</b>	<b>\$ 25,916,599</b>



# PUBLIC SAFETY

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## BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$1,130,668
Total Expenditures	\$25,916,599
Fund Balance	\$0
General Fund Cost	\$24,785,931
% Funded by General Fund	96%
Total FTE	168

## DESCRIPTION

The Police Department provides law enforcement services to the residents, businesses, and visitors to Commerce City. The Department is responsible for patrol services; reporting and investigation of crime; filing of cases and coordination with the District Attorney's office in the prosecution of criminals; enforcement of municipal codes and other criminal laws; maintenance and distribution of police reports to members of the public, courts, and other City departments as needed.



# PUBLIC SAFETY

## WORK PLAN: PERFORMANCE AND SUCCESS MEASURES

### 2.4. Enhance personal safety

2.4.2. Maintain Auto Theft rates within 2% of 3-year average

2.4.3. Develop Community Crime Mapping website with input from the Public Safety Advisory Board

### 2.5. Enhance community safety by strengthening police department

2.5.1. Increase Community Engagement opportunities with residents by providing at least three articles in the Connected Newsletter for 2022

2.5.2. Highlight the efforts of Traffic and Parking Enforcement every quarter to increase compliance among road users

2.5.3. Develop robust recruiting/retention plan to attract diverse candidates and minimize attrition by 5%

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$25,916,599 for the Public Safety Department. This represents an increase of \$4,675,416 (22%) from the FY 2021 Adopted Budget.

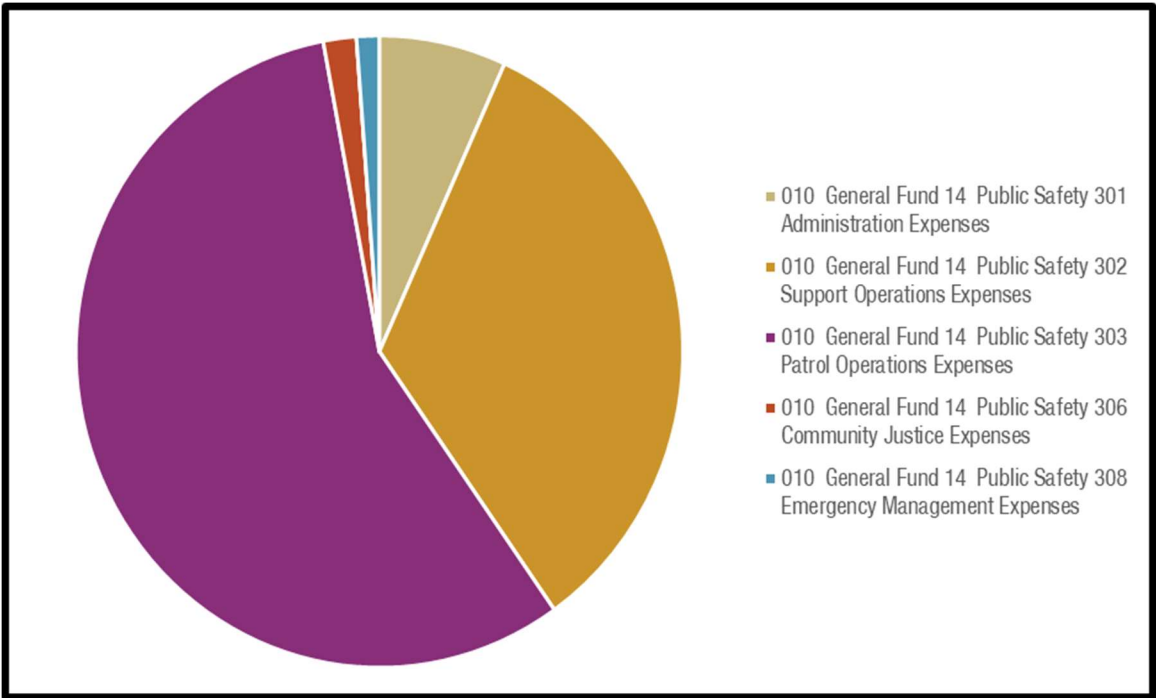
This increase is primarily associated with several factors including increases to employee compensation, benefits and allocations, contractual increases throughout the Department, and the addition of several approved enhancements. 22 new FTE's were added to the Department, increasing the count to 168.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

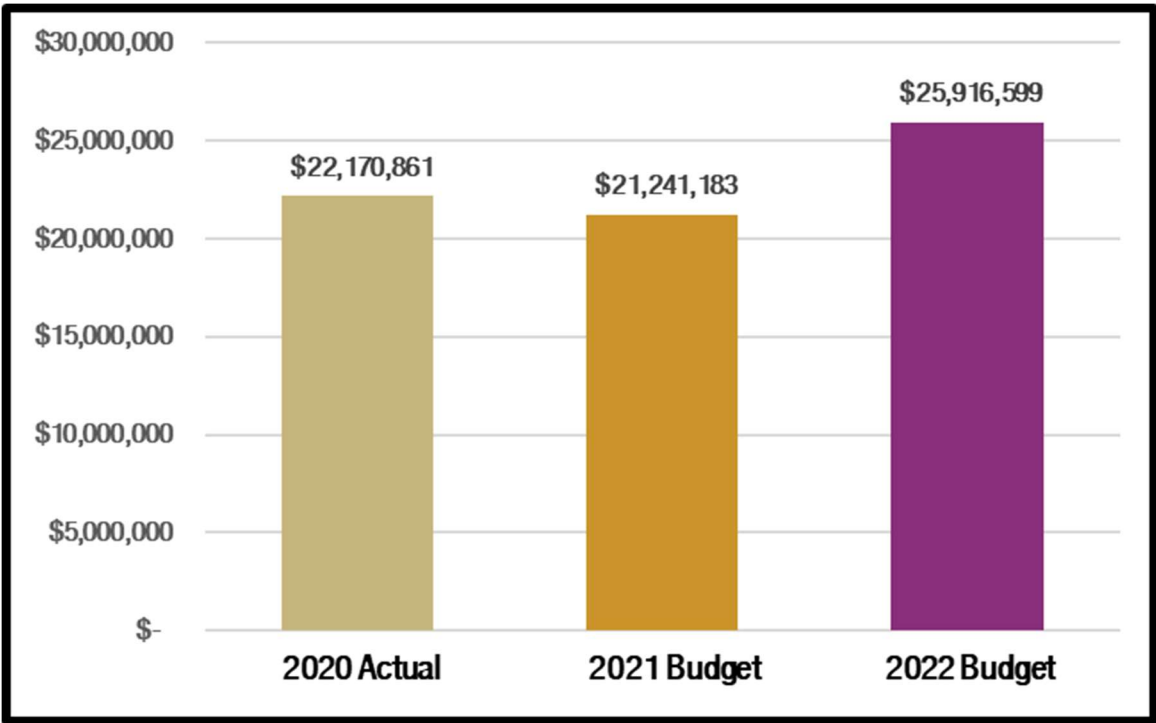
Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Revenue</b>				
Public Safety	\$ 922,462	\$ 1,060,181	\$ 1,135,788	\$ 1,130,668
Total Revenue	\$ 922,462	\$ 1,060,181	\$ 1,135,788	\$ 1,130,668
<b>Expenditures</b>				
Personnel Services	\$ 14,163,069	\$ 14,225,911	\$ 10,343,563	\$ 17,088,746
Materials and Supplies	\$ 1,709,777	\$ 659,256	\$ 403,475	\$ 850,759
Services and Charges	\$ 6,298,015	\$ 6,356,016	\$ 5,789,854	\$ 7,977,094
Total Expenditures	\$ 22,170,861	\$ 21,241,183	\$ 16,536,892	\$ 25,916,599
General Fund Cost	\$ 21,248,400	\$ 20,181,002	\$ 15,401,105	\$ 24,785,931

# PUBLIC SAFETY

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# PUBLIC SAFETY

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## PUBLIC SAFETY ADMINISTRATION

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,753,860
Total FTE	9

### DESCRIPTION

The Police Department Administration Division consists of administrative personnel as well as the Professional Standards Unit. Administration is responsible for coordination of the department, budget, and coordination of job duties for support staff. Professional Standards is responsible for the investigation of personnel complaints, recruitment, hiring of new officers, and department training.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$1,753,860 for the Administration division. This represents an increase of \$310,012 (21%) from the FY 2021 Adopted Budget.

This increase is primarily associated with increases to employee compensation, benefits, allocations, and some contractual increases. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Public Safety Administration	\$ 1,319,322	\$ 1,443,848	\$ 1,117,999	\$ 1,753,860
<b>Total Expenditures</b>	<b>\$ 1,319,322</b>	<b>\$ 1,443,848</b>	<b>\$ 1,117,999</b>	<b>\$ 1,753,860</b>

# PUBLIC SAFETY

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## SUPPORT OPERATIONS

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$8,670,597
Total FTE	50

### DESCRIPTION

The Support Operations Division encompasses a number of units. The various units within the division have quality personnel for criminal and complex investigations. Other personnel within the unit provide technical support such as crime scene investigation, assistance referrals to crime victims, geographical profiling to identify criminal patterns, processing and storing of evidence, processing and storing of all police department records and reports, along with building a partnership with youth and schools in our community. The entire unit is committed to quality service to the relationships we serve.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$8,670,597 for the Support Operations division. This represents an increase of \$1,308,703 (18%) from the FY 2021 Adopted Budget.

This increase is associated with increases to employee compensation, benefits, and allocations as increases to the City's ADCOM budget, and the city's obligation to the North Metro Task Force. This division also had several enhancements including SWAT equipment, and increases to on call and overtime pay. The division added a Police Services Manager and a Community Policing Specialist increasing the FTE count by two to 50.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Support Operations	\$ 7,076,296	\$ 7,361,894	\$ 5,526,995	\$ 8,670,597
<b>Total Expenditures</b>	<b>\$ 7,076,296</b>	<b>\$ 7,361,894</b>	<b>\$ 5,526,995</b>	<b>\$ 8,670,597</b>

# PUBLIC SAFETY

## PATROL OPERATIONS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$14,722,216
Total FTE	108

### DESCRIPTION

Police Patrol Operations provides first response to residents' requests for emergency and non-emergency incidents. By using a combination of patrol techniques including enforcement of laws, education, and community partnerships, patrol is responsible for the intervention, suppression, and prevention of crime, traffic flow, traffic safety, and enforcement; all intended to make citizens feel safe as well as to be safe.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$14,722,216 for the Patrol Operations division. This represents an increase of \$2,963,073 (25%) from the FY 2021 Adopted Budget.

This increase is primarily associated with the addition of twenty new FTEs including ten Officers, four Sergeants, four Marshalls, two Patrol Service Representatives, a Police Services Manager and a Community Policing Specialist. This division also had increases to employee compensation, benefits, allocations and several contractual increases. FTE's now stand at 108.



### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Patrol Operations	\$ 11,913,631	\$ 11,759,143	\$ 9,270,079	\$ 14,722,216
<b>Total Expenditures</b>	<b>\$ 11,913,631</b>	<b>\$ 11,759,143</b>	<b>\$ 9,270,079</b>	<b>\$ 14,722,216</b>

# PUBLIC SAFETY

## COMMUNITY JUSTICE

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$455,755
Total FTE	0

### DESCRIPTION

Police Community Justice provides a variety of programs including: contract services for court appointed attorneys and interpreters, teen court, crime prevention materials, operating supplies and uniforms for Police Explorers, National Night Out, Adams County Juvenile Center, and outside services for the victim advocate program.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$455,755 for the Community Justice division. This represents an increase of \$47,381 (12%) from the FY 2021 Adopted Budget.

This increase is associated with increases to the division's computer allocation and contractual obligations.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Community Justice	\$ 354,248	\$ 408,374	\$ 373,372	\$ 455,755
<b>Total Expenditures</b>	<b>\$ 354,248</b>	<b>\$ 408,374</b>	<b>\$ 373,372</b>	<b>\$ 455,755</b>



# PUBLIC SAFETY

## EMERGENCY MANAGEMENT

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$314,171
Total FTE	1

### DESCRIPTION

The mission of the Commerce City Office of Emergency Management (OEM) is to build a resilient community, and to create and maintain the ability to bring all needed resources to bear during a crisis, in minimum time and with maximum effectiveness. In order to accomplish this mission, the Office of Emergency Management oversees and manages several different programs and resources.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$314,171 for the Emergency Management division. This represents an increase of \$46,247 (17%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases to employee compensation, benefits, allocations, as well as funds for additional personal protective equipment (PPE) supplies. FTEs remained at 1.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Emergency Management	\$ 1,507,364	\$ 267,924	\$ 248,447	\$ 314,171
<b>Total Expenditures</b>	<b>\$ 1,507,364</b>	<b>\$ 267,924</b>	<b>\$ 248,447</b>	<b>\$ 314,171</b>





# PUBLIC WORKS

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**PUBLIC WORKS ADMINISTRATION**  
**STREET & TRAFFIC MAINTENANCE**  
**ENGINEERING**  
**PARKS OPERATIONS**  
**REFUSE COLLECTION**



# PUBLIC WORKS

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## DEPARTMENT OVERVIEW

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	2022 Budget
<b>Public Works</b>	<b>\$ 17,326,844</b>
Public Works Administration	\$ 728,669
Street & Traffic Maintenance	\$ 5,031,214
Engineering	\$ 3,897,936
Parks Operations	\$ 4,269,025
Refuse Collection	\$ 3,400,000
<b>Total</b>	<b>\$ 17,326,844</b>



# PUBLIC WORKS

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## BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$991,505
Total Expenditures	\$17,326,844
Fund Balance	\$0
General Fund Cost	\$16,335,339
% Funded by General Fund	94%
Total FTE	61

## DESCRIPTION

The Public Works Department is responsible for maintaining all public infrastructure located within the City's rights-of-way including: the public street network and the public storm water drainage system. The department reviews development applications for conformance to the Land Development Code and City's Engineering Standards and Specifications, as well as manages the City's Municipal Separate Storm Sewer System (MS4) program. The department also develops and manages capital improvement projects from initial planning through construction. Other services include: traffic management and maintenance, snow and ice control, street sweeping, residential garbage and recycling, and public rights-of-way management and inspection. Facility Services and Fleet Management also reside within this department, however, these two service areas are treated as internal service funds and are not included within this Public Works section of the General Fund.



# PUBLIC WORKS

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## WORKPLAN PERFORMANCE AND SUCCESS MEASURES

### 4.1. Enhance and improve physical infrastructure

- 4.1.3. Construct new bridge on Brighton Road (south of 112th Avenue) by June 30, 2022
- 4.1.4. Construct new bridge on Potomac Street (north of Highway 2) by June 30, 2022
- 4.1.5. Construct new bridge on Peoria Street (south of 112th Avenue) by June 30, 2022
- 4.1.6. Complete Fairfax Park Drainage Reconstruction Study by December 31, 2022
- 4.1.7. Complete development & upload of city-wide facility assessment inventory of assets into Cartegraph/Geographic Information Systems by March 31, 2022
- 4.1.8. Complete approved/funded 2022 city-wide facility assessment project list by December 31, 2022
- 4.1.9. Construct drainage improvements at part of Rosemary widening by December 31, 2022
- 4.1.10. Acquire property for detention ponds in Irondale by December 31, 2022

### 4.2. Engineer a safe built environment

- 4.2.1. Complete designs for Highway Safety Improvement Program (HSIP) Projects at 96th & Tower, 120th & Chambers, 112th & Havana, 72nd & Locust, and Core City Signal Heads/Higher Visibility Backplates by June 30, 2022
- 4.2.2. Construct HSIP Grant Improvements at 120th & Chambers by December 31, 2022
- 4.2.3. Construct HSIP Grant Improvements at 112th & Havana by December 31, 2022
- 4.2.4. Construct HSIP Grant Improvements at 72nd & Locust by December 31, 2022
- 4.2.5. Upgrade Signal Heads/Higher Visibility Backplates in Core City by December 31, 2022
- 4.2.6. Construct HSIP Grant Improvements at 96th & Tower by June 30, 2023
- 4.2.7. Complete design for Safer Main Streets Grant Improvements at Colorado Boulevard (between 68th & 70th) by June 30, 2022 and construct by June 30, 2023

### 4.3. Build infrastructure to accommodate for future growth

- 4.3.1. Complete update to the City's Transportation Plan by December 31, 2022
- 4.3.2. Construct widening/improvements at 120th Avenue (Chambers to Buckley) by December 31, 2022
- 4.3.3. Complete right-of-way acquisition (w/DRCOG funds) for 120th Avenue/US 85 Interchange by December 31, 2022 and construct by December 31, 2024
- 4.3.4. Construct traffic signal at 117th & Chambers by December 31, 2022
- 4.3.5. Apply for grant funding for drainage crossing at Second Creek/O'Brian Canal Crossing by December 31, 2022

### 4.4. Build alternative, multimodal, next generation transportation network solutions

- 4.4.1. Initiate construction Rosemary Street Widening improvements by March 31, 2022 and complete construct by June 30, 2023
- 4.4.2. Complete right-of-way acquisition for 88th Ave Widening improvements by December 31, 2022 and construct by December 31, 2024
- 4.4.3. Complete right-of-way acquisition for Vasquez Boulevard Improvements by December 31, 2022 and construct by December 31, 2024

# PUBLIC WORKS

## 4.5. Collaborate with regional partners on improving infrastructure

- 4.5.1. Participate in Quarterly Colorado Department of Transportation (CDOT) and Adams County Transportation Meetings
- 4.5.2. Participate in Quarterly Adams County Council of Governments (ADCOG) Transportation Forum/Technical Group Meetings
- 4.5.3. Participate in monthly Denver Regional Council of Governments (DRCOG) and North Area Transportation Alliance (NATA) Coordination/Collaboration Meetings
- 4.5.4. Participate in monthly South Adams County Water & Sanitation District (SACWSD) and Mile High Flood District (MHFD) Coordination/Collaboration Meetings
- 4.5.5. Participate in quarterly Excel Energy and United Power Coordination/Collaboration Meetings

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$17,326,844 for the Public Works Department. This represents an increase of \$1,822,854 (12%) from the FY 2021 Adopted Budget.

This increase is associated with increases to employee compensation, benefits, allocations, several approved enhancements, and two positions added. A Development Review Engineer and an Inspector were added to increase the FTE count to 61.

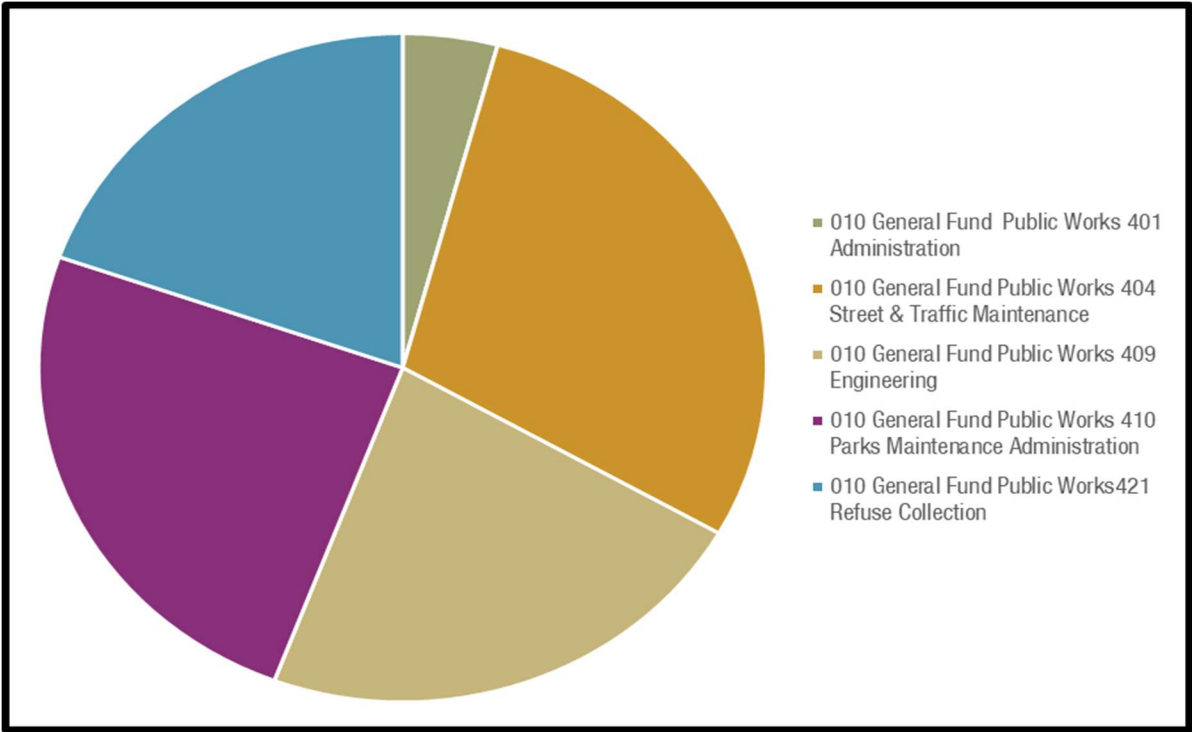


## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

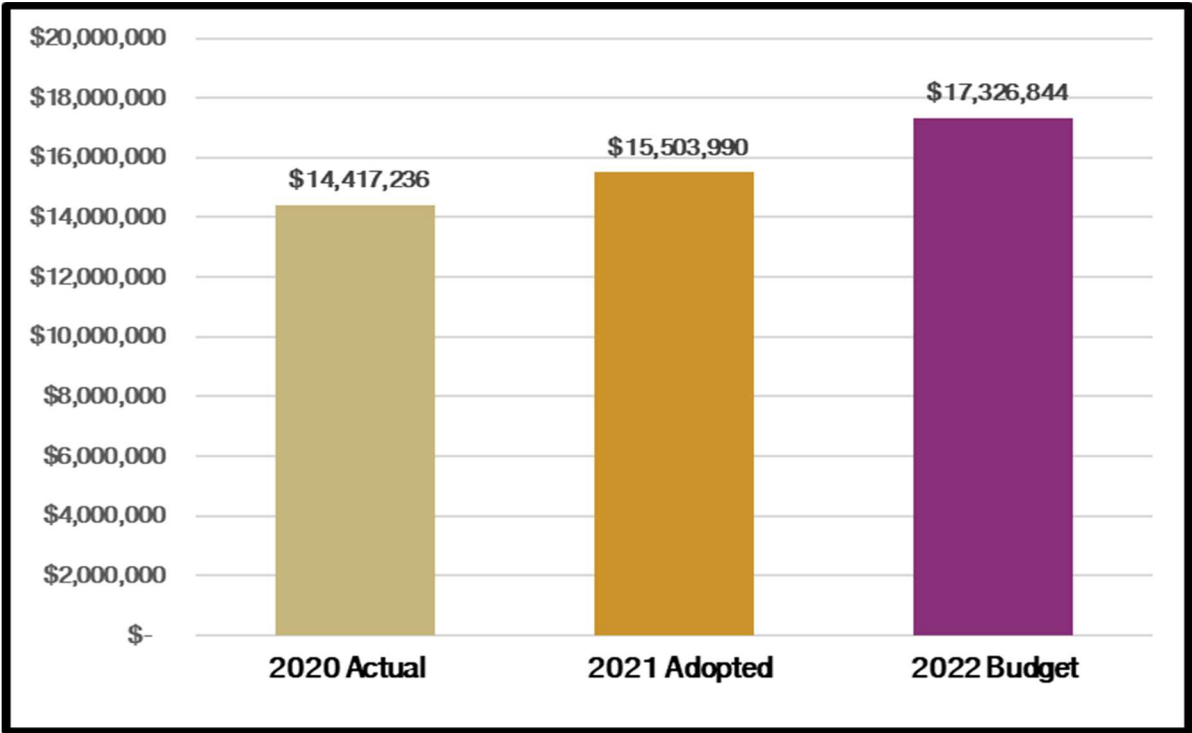
Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Revenue</b>				
Public Works	\$ 3,645,093	\$ 1,036,271	\$ 899,502	\$ 991,505
Total Revenue	\$ 3,645,093	\$ 1,036,271	\$ 899,502	\$ 991,505
<b>Expenditures</b>				
Personnel Services	\$ 5,094,481	\$ 5,381,710	\$ 3,868,575	\$ 5,828,799
Materials and Supplies	\$ 858,641	\$ 776,914	\$ 424,166	\$ 905,321
Services and Charges	\$ 8,464,114	\$ 9,345,366	\$ 6,414,738	\$ 10,592,724
Total Expenditures	\$ 14,417,237	\$ 15,503,990	\$ 10,707,479	\$ 17,326,844
General Fund Cost	\$ 10,772,144	\$ 14,467,719	\$ 9,807,977	\$ 16,335,339

# PUBLIC WORKS

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# PUBLIC WORKS

## PUBLIC WORKS ADMINISTRATION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$728,669
Total FTE	6

### DESCRIPTION

Public Works Administration provides administrative and management support for all activities of the Public Works Department including street maintenance, garbage and recycling collection, engineering, capital projects, facility services, and fleet maintenance.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$728,669 for the Administration division. This represents an increase of \$65,438 (10%) from the FY 2021 Adopted Budget.

This increase is primarily associated with increases to employee compensation, benefits, and allocations.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
Expenditures				
Public Works Administration	\$ 599,437	\$ 663,231	\$ 496,975	\$ 728,669
Total Expenditures	\$ 599,437	\$ 663,231	\$ 496,975	\$ 728,669

# PUBLIC WORKS

## STREET & TRAFFIC MAINTENANCE

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$5,031,214
Total FTE	23

### DESCRIPTION

The Street and Traffic Maintenance Division provides a wide variety of services related to maintaining the City's roadways. These services include, but are not limited to, mowing of some roadway edges, litter control, street sweeping, snow plowing, roadway sign maintenance and replacement, pavement crack sealing, and striping maintenance. In addition to roadway maintenance, this Division also maintains much of the City's drainage infrastructure and oversees the contractor performing recycling and garbage collection and disposal.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$5,031,214 for the Street & Traffic Maintenance division. This represents an increase of \$810,981 (19%) from the FY 2021 Adopted Budget.

This increase is associated with increases to employee compensation, benefits and allocations. The division also had funds added for signs, encampment mitigation, and a highway banner program. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Street & Traffic Maintenance	\$ 4,184,274	\$ 4,220,233	\$ 3,146,567	\$ 5,031,214
<b>Total Expenditures</b>	<b>\$ 4,184,274</b>	<b>\$ 4,220,233</b>	<b>\$ 3,146,567</b>	<b>\$ 5,031,214</b>



# PUBLIC WORKS

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## ENGINEERING

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$3,897,936
Total FTE	17

### DESCRIPTION

Engineering services include development review and coordination and inspection; traffic and transportation engineering, administration of the Municipal Separate Storm Sewer System (MS4) permit, grading and erosion control, and right-of-way research and mapping. Services also include planning, design, inspection, and construction management of capital projects throughout the City as well as right-of-way permitting and management.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$3,897,936 for the Engineering division. This represents an increase of \$493,843 (15%) from the FY 2021 Adopted Budget.

This increase is associated with increases to employee compensation, benefits, allocations, and the addition of two FTE's. A Development Review Engineer and an Inspector were added to increase the FTE count to 17.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Engineering	\$ 3,167,103	\$ 3,404,093	\$ 2,523,022	\$ 3,897,936
<b>Total Expenditures</b>	<b>\$ 3,167,103</b>	<b>\$ 3,404,093</b>	<b>\$ 2,523,022</b>	<b>\$ 3,897,936</b>

# PUBLIC WORKS

## PARKS OPERATIONS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$4,269,025
Total FTE	15

### DESCRIPTION

The Parks Operations Division performs a variety of services related to maintaining the City's parks, trails, open spaces, and building grounds. These services include, but are not limited to, turf mowing, shrub and flower bed maintenance, tree care, litter control, restroom and shelter cleaning, ball-field maintenance, irrigation system operation and maintenance, and snow removal from City buildings, parking lots, parks, and trails. This Division also provides support to many Recreation Division programs and services, as well as, providing support services for many City sponsored community events. Capital improvement and preservation projects throughout the parks, trails, and open space system are also managed by the Parks Division.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$4,269,025 for the Parks Operations division. This represents an increase of \$452,592 (12%) from the FY2021 Adopted Budget.

This increase is associated with increases to employee compensation, benefits, and allocations. As well as increases in materials, supplies, and utilities.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Parks Operations	\$ 3,759,396	\$ 3,816,433	\$ 2,788,807	\$ 4,269,025
<b>Total Expenditures</b>	<b>\$ 3,759,396</b>	<b>\$ 3,816,433</b>	<b>\$ 2,788,807</b>	<b>\$ 4,269,025</b>



# PUBLIC WORKS

## REFUSE COLLECTION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$3,400,000
Total FTE	0

### DESCRIPTION

A garbage and recycling service contract is administered within the department which includes all qualifying residential units in the City. Service is also provided to all City buildings, as well as parks, and the Buffalo Run Golf Course.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$3,400,000 for the Refuse Collection division. This remained flat (0%) from the FY 2021 Adopted Budget.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Refuse Collection	\$ 2,707,027	\$ 3,400,000	\$ 1,766,939	\$ 3,400,000
<b>Total Expenditures</b>	<b>\$ 2,707,027</b>	<b>\$ 3,400,000</b>	<b>\$ 1,766,939</b>	<b>\$ 3,400,000</b>



### CITY OF COMMERCE CITY

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# PARKS, RECREATION & GOLF

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## COMMUNITY EVENTS

## PARKS, RECREATION & GOLF ADMINISTRATION

## EAGLE POINTE AQUATICS

## RECREATION ADMINISTRATION

## EAGLE POINTE RECREATION CENTER

## BISON RIDGE RECREATION CENTER

## BISON RIDGE AQUATICS

## SATELLITE OPERATIONS

## PIONEER PARK ATHLETICS-OUTDOOR

## OUTDOOR LEISURE POOL

## BISON RIDGE PROGRAMS

## EAGLE POINTE PROGRAMS

## PARKS PLANNING & PROGRAMMING

## GOLF COURSE MAINTENANCE

## GOLF COURSE OPERATIONS

## GOLF COURSE RESTAURANT



# PARKS, RECREATION & GOLF

	2022 Budget
<b>Parks &amp; Recreation</b>	<b>\$ 15,594,396</b>
Community Events	\$ 181,821
Parks & Rec Administration	\$ 893,420
Eagle Pointe Aquatics	\$ 765,055
Recreation Administration	\$ 1,072,951
Eagle Pointe Rec Center	\$ 1,767,373
Bison Ridge Rec Center	\$ 2,211,794
Bison Ridge Aquatics	\$ 841,517
Satellite Operations	\$ 26,561
Pioneer Park Athletics-Outdoor	\$ 289,658
Outdoor Leisure Pool	\$ 880,785
Bison Ridge Programs	\$ 1,083,923
Eagle Pointe Programs	\$ 1,049,883
Parks Planning & Programming	\$ 631,567
GC Maintenance	\$ 1,275,087
GC Operations	\$ 964,713
GC Restaurant	\$ 1,658,288
<b>Total</b>	<b>\$ 15,594,396</b>



# PARKS, RECREATION & GOLF

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## DEPARTMENT OVERVIEW

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$5,034,512
Total Expenditures	\$15,594,396
Fund Balance	\$0
General Fund Cost	\$10,559,884
% Funded by General Fund	68%
Total FTE	60

### DESCRIPTION

The Parks, Recreation & Golf Department assures that high standards of customer service are exhibited by all staff. Planning and directing inclusive recreation programs and services for individuals of all ages and diverse abilities; operating and maintaining the Eagle Pointe Recreation Center, the Bison Ridge Recreation Center, and Paradise Island Pool. Acquires, develops, and programs all parks, trails, and open space within the City boundary. Oversees Buffalo Run Golf Course and the Bison Grill full service restaurant. The department plans, implements, and evaluates programs to meet the needs of citizens of all age groups, prepares the departmental annual budget and capital project plan. Provides for department strategic planning, prioritizing development in accordance with the Prairie Ways Action Plan, Recreation Strategic Plan, Service Sustainability Model, and Golf Strategic Plan.



# PARKS, RECREATION & GOLF

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## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### **2.1. Provide critical green spaces that connect people to the outdoors and are beneficial to our environment**

**2.1.1.** Develop a South Platte River Vision and Implementation Plan

### **2.2. Provide programs and services that support health and wellness essential to improve individual and community-level health**

**2.2.2.** Complete Colorado Health Foundation Healthy Places Grant projects and programs and work towards sustainability

**2.2.3.** Continue Great Outdoors Colorado (GOCO) Generation Wild program and partner with Rocky Mountain Arsenal National Wildlife Refuge

### **2.4. Enhance personal safety**

**2.4.1.** Implement Park Ranger Program

### **4.1. Enhance and improve physical infrastructure**

**4.1.1.** Renovate Monaco Park

**4.1.2.** Replace the Buffalo Run Golf Course irrigation system

### **5.1. Provide programs and services that support equitable access for all people**

**5.1.2.** Develop therapeutic recreation and adaptivity programs and services that promote connection and inclusion

**5.1.3.** Build upon existing Community Navigator Program by developing new resource connections

# PARKS, RECREATION & GOLF

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## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$15,594,396 for the Parks, Recreation & Golf Department. This represents an increase of \$1,948,526 (14%) from the FY 2021 Adopted Budget.

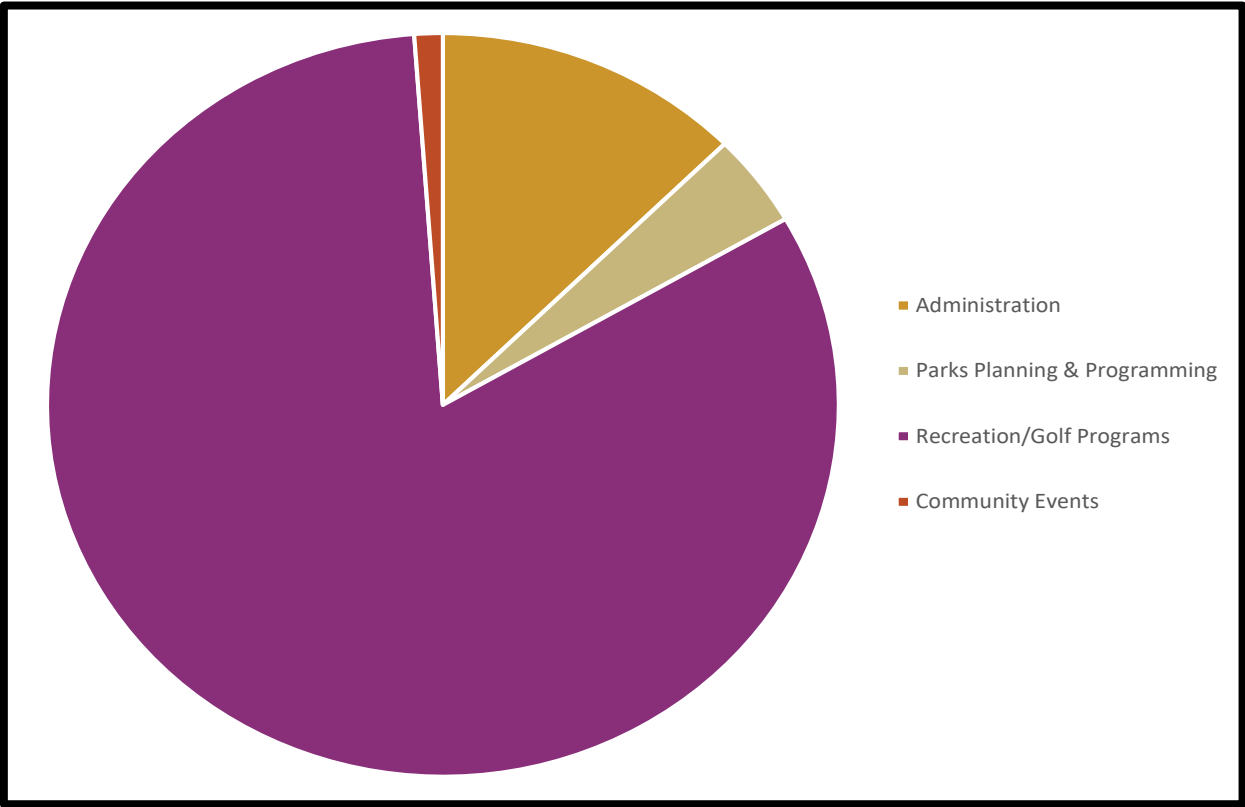
This increase is primarily associated with employee compensation, benefits, and allocation increases due to rising costs. The increase also includes many budget enhancements for the Park Rangers, additional community events, and capital outlay for Paradise Island, as well as various operating supply accounts due to inflation and rising costs. FTEs increased by 4 to a total of 60 FTEs including 2 Park Rangers, a Homelessness Community Navigator and a Recreation Coordinator.

## DEPARTMENT REVENUES AND EXPENDITURES SUMMARY

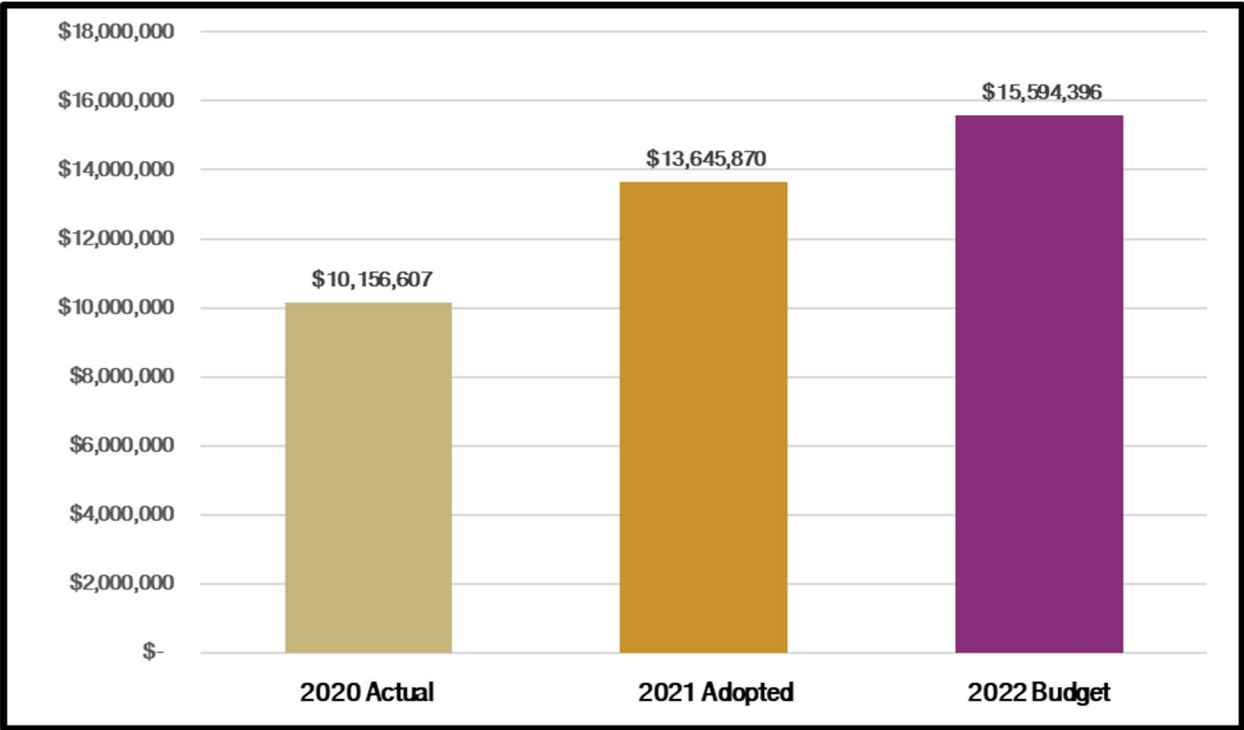
Category	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
Revenue							
Parks, Recreation & Golf	\$	3,188,996	\$	4,550,318	\$	4,190,745	\$ 5,034,512
Total Revenue	\$	3,188,996	\$	4,550,318	\$	4,190,745	\$ 5,034,512
Expenditures							
Personnel Services	\$	6,288,730	\$	7,961,370	\$	5,119,462	\$ 8,588,825
Materials and Supplies	\$	967,001	\$	1,625,530	\$	1,101,199	\$ 1,970,467
Services and Charges	\$	2,900,877	\$	4,058,970	\$	3,451,910	\$ 5,035,104
Total Expenditures	\$	10,156,607	\$	13,645,870	\$	9,672,570	\$ 15,594,396
General Fund Cost	\$	6,967,611	\$	9,095,552	\$	5,481,825	\$ 10,559,884

# PARKS, RECREATION & GOLF

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# PARKS, RECREATION & GOLF

## COMMUNITY EVENTS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$181,821
Total FTE	0

### DESCRIPTION

Events planned and/or supported by the Parks, Recreation and Golf Department that have a city-wide impact. Events such as, but not limited to 4th Fest and neighborhood outreaches.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$181,821 for the Community Events Division. This represents an increase of \$44,000 (32%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to employee compensation and new events.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Community Events	\$ 8,690	\$ 137,821	\$ 45,894	\$ 181,821
<b>Total Expenditures</b>	<b>\$ 8,690</b>	<b>\$ 137,821</b>	<b>\$ 45,894</b>	<b>\$ 181,821</b>



# PARKS, RECREATION & GOLF

## PARKS, RECREATION & GOLF ADMINISTRATION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$893,420
Total FTE	6

### DESCRIPTION

Under general administrative direction of the Deputy City Manager the Director of Parks, Recreation, and Golf oversees, plans, and directs the activities and staff of the City's Parks, Recreation, and Golf Department including, inclusion, grants, intergovernmental/non-profit collaboration, procurement, general recreation programs and services for all ages, the recreation centers, Paradise Island, park planning, programming, services and activities, Buffalo Run Golf Course, and the Bison Grill full service restaurant.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$893,420 for the Parks & Recreation Administration Division. This represents an increase of \$104,168 (13%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Parks & Rec Administration	\$ 802,121	\$ 789,252	\$ 647,682	\$ 893,420
<b>Total Expenditures</b>	<b>\$ 802,121</b>	<b>\$ 789,252</b>	<b>\$ 647,682</b>	<b>\$ 893,420</b>



# PARKS, RECREATION & GOLF

## EAGLE POINTE AQUATICS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$765,055
Total FTE	3

### DESCRIPTION

The Eagle Pointe Recreation Center includes a large swimming pool with slide, therapy pool, and steam room. The indoor pool provides swimmers and non-swimmers alike benefits from the many inclusive activities offered. For the avid swimmer, we offer lap swimming daily. For families and youth, we have open swim times every afternoon as well as in the evenings. For those who simply prefer mild exercise and a slower pace, we offer adult only swim times. The hours of operation are 5:00 a.m. to 9:30 p.m., Monday thru Friday, 7:00 a.m. to 7:00 p.m. on Saturday and 8:00 a.m. to 6:00 p.m. on Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$765,055 for the Eagle Pointe Aquatics Division. This represents an increase of \$24,241 (3%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Eagle Pointe Aquatics	\$ 681,585	\$ 740,814	\$ 496,657	\$ 765,055
<b>Total Expenditures</b>	<b>\$ 681,585</b>	<b>\$ 740,814</b>	<b>\$ 496,657</b>	<b>\$ 765,055</b>



# PARKS, RECREATION & GOLF

## RECREATION ADMINISTRATION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,072,951
Total FTE	8

### DESCRIPTION

The Recreation Administration Division plans, develops and implements a variety of inclusive recreation programs and services for participants of all ages. The Recreation Administration Division contributes to the quality of life in our community, promotes lifelong learning and helps unify the City through our cultural, recreational and wellness programs. The Recreation Administration Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities, programs and services.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,072,951 for the Recreation Administration Division. This represents an increase of \$146,916 (16%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Recreation Administration	\$ 773,279	\$ 926,035	\$ 710,263	\$ 1,072,951
<b>Total Expenditures</b>	<b>\$ 773,279</b>	<b>\$ 926,035</b>	<b>\$ 710,263</b>	<b>\$ 1,072,951</b>



# PARKS, RECREATION & GOLF

## EAGLE POINTE RECREATION CENTER

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,769,373
Total FTE	7

### DESCRIPTION

The 80,000-square-foot Eagle Pointe Recreation Center offers a wide variety of inclusive health, fitness, creative programs, activities, and classes. This facility includes an Active Adult Center, a dance studio, exercise rooms with fitness equipment, an intergenerational game room, an indoor swimming pool, therapy pool, and steam room, a large weight room/cardio/circuit area, a yoga/spin studio, walking/jogging track, technology room, preschool, two racquetball courts, and three basketball and volleyball courts. The facility also features locker rooms, family locker rooms and child watch, rentable conference rooms, and event spaces. The hours of operation are 5:00 a.m. to 9:30 p.m., Monday thru Friday, 7:00 a.m. to 7:00 p.m. on Saturday and 8:00 a.m. to 6:00 p.m. on Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,767,373 for the Eagle Pointe Recreation Center Division. This represents an increase of \$303,746 (21%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Eagle Pointe Rec Center	\$ 1,043,157	\$ 1,463,627	\$ 1,137,165	\$ 1,767,373
<b>Total Expenditures</b>	<b>\$ 1,043,157</b>	<b>\$ 1,463,627</b>	<b>\$ 1,137,165</b>	<b>\$ 1,767,373</b>



# PARKS, RECREATION & GOLF

## BISON RIDGE RECREATION CENTER

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$2,213,794
Total FTE	7

### DESCRIPTION

The 108,000-square-foot Bison Ridge Recreation Center offers a wide variety of inclusive health, fitness, creative programs, activities, and classes. This spacious facility includes an indoor leisure pool with an interactive slide and pool party rooms, a gymnasium with walking/jogging track, a weight room/cardio/circuit area, group fitness rooms, a dance/aerobics studio, a gymnastics center, locker rooms, family locker rooms and child watch, a technology room, community rooms/event space, rentable conference rooms, and a catering kitchen. The hours of operation are 5:00 a.m. to 9:30 p.m., Monday thru Friday, 7:00 a.m. to 7:00 p.m. on Saturday and 8:00 a.m. to 6:00 p.m. on Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$2,211,794 for the Bison Ridge Recreation Center Division. This represents an increase of \$173,404 (9%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation, benefits and allocations. The FTEs remained at 7.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Bison Ridge Rec Center	\$ 1,374,042	\$ 2,038,390	\$ 1,547,545	\$ 2,211,794
<b>Total Expenditures</b>	<b>\$ 1,374,042</b>	<b>\$ 2,038,390</b>	<b>\$ 1,547,545</b>	<b>\$ 2,211,794</b>



# PARKS, RECREATION & GOLF

## BISON RIDGE AQUATICS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$841,517
Total FTE	3

### DESCRIPTION

Located at the Bison Ridge Recreation Center, the indoor leisure pool provides swimmers and non-swimmers alike benefits from the many inclusive activities offered. For the avid swimmer, we offer lap swimming. For families and youth, the recreation center has open swim times every afternoon, as well as in the evenings. For those who simply prefer mild exercise and a slower pace, the recreation center offers adult only swim times. The indoor pool features lap lanes, a lazy river, playful water elements, and an interactive slide that displays a light show to the tune of a song selected by the user. The hours of operation are 5:00 a.m. to 9:30 p.m., Monday thru Friday, 7:00 a.m. to 7:00 p.m. on Saturday and 8:00 a.m. to 6:00 p.m. on Sunday.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$841,517 for the Bison Ridge Aquatics Division. This represents an increase of \$33,605 (4%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation and benefits. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Bison Ridge Aquatics	\$ 496,923	\$ 807,912	\$ 384,152	\$ 841,517
<b>Total Expenditures</b>	<b>\$ 496,923</b>	<b>\$ 807,912</b>	<b>\$ 384,152</b>	<b>\$ 841,517</b>

# PARKS, RECREATION & GOLF

## SATELLITE OPERATIONS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$26,561
Total FTE	0

### DESCRIPTION

This area of the budget earmarks funds for a part time position, providing inclusive recreational programming for multiple off-sites including the residents of Conter Estates. Some expenses are reimbursed in full by the Commerce City Housing Authority.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$26,561 for the Satellite Operations Division. This represents an increase of \$9,741 (58%) from the FY 2021 Adopted Budget.

This increase is attributed to the restoration of the 2% base budget reduction from the prior year for operating supplies.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Satellite Operations	\$ 6,330	\$ 16,820	\$ 2,294	\$ 26,561
<b>Total Expenditures</b>	<b>\$ 6,330</b>	<b>\$ 16,820</b>	<b>\$ 2,294</b>	<b>\$ 26,561</b>



# PARKS, RECREATION & GOLF

## PIONEER PARK ATHLETICS-OUTDOOR

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$289,658
Total FTE	2

### DESCRIPTION

The city's largest and most feature-filled park, including state of the art baseball/softball fields, batting cages, rentable picnic shelters, a playground, concessions, and a skate park. The park features a perimeter walking/jogging trail. The city's outdoor leisure pool, Paradise Island, is located within Pioneer Park. Pioneer Park is open year round, weather permitting.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$289,658 for the Pioneer Park Athletic-Outdoor Division. This represents an increase of \$3,626 (1%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation and benefits. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Pioneer Park Athletics	\$ 182,291	\$ 286,032	\$ 177,067	\$ 289,658
<b>Total Expenditures</b>	<b>\$ 182,291</b>	<b>\$ 286,032</b>	<b>\$ 177,067</b>	<b>\$ 289,658</b>



# PARKS, RECREATION & GOLF

## OUTDOOR LEISURE POOL

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$880,785
Total FTE	0

### DESCRIPTION

Paradise Island is the city's outdoor game-themed leisure pool located at the east end of Pioneer Park. The first of its kind in Commerce City, and a state-of-the-art inclusive aquatic facility, the 2-acre center features:

- A 5,000-square-foot zero-depth leisure pool
- Three water slides (speed, body flume and inner tube)
- A 250-foot lazy river with a variety of sprays and geysers
- A 1,700-square-foot toddler pool with interactive water features
- An activities pool for lap lanes, swim lessons and volleyball
- Shaded areas, play structures, and concessions

Paradise Island Pool and spray ground is open daily Memorial Day through Labor Day, weather permitting.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$880,785 for the Outdoor Leisure Pool Division. This represents an increase of \$61,057 (7%) from the FY 2021 Adopted Budget.

This increase is primarily associated with the approved capital outlay budget request as well as employee compensation and allocations.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Outdoor Leisure Pool	\$ 253,333	\$ 819,728	\$ 658,406	\$ 880,785
<b>Total Expenditures</b>	<b>\$ 253,333</b>	<b>\$ 819,728</b>	<b>\$ 658,406</b>	<b>\$ 880,785</b>



# PARKS, RECREATION & GOLF

## BISON RIDGE PROGRAMS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,083,923
Total FTE	4

### DESCRIPTION

The Bison Ridge Programs Division implements a variety of inclusive recreation programs and services for participants of all ages. The Bison Ridge Programs Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities. Over 1,000 programs are offered city-wide year-round, seven days per week.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,083,923 for the Bison Ridge Programs Division. This represents an increase of \$91,612 (9%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to the new Recreation Coordinator position as well as employee compensation, benefits and operating supplies. FTEs increased from 3 to 4 total for the addition of a Recreation Coordinator position.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Bison Ridge Programs	\$ 568,133	\$ 992,311	\$ 443,893	\$ 1,083,923
<b>Total Expenditures</b>	<b>\$ 568,133</b>	<b>\$ 992,311</b>	<b>\$ 443,893</b>	<b>\$ 1,083,923</b>



# PARKS, RECREATION & GOLF

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## EAGLE POINTE PROGRAMS

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### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,049,883
Total FTE	4

### DESCRIPTION

The Eagle Pointe Programs Division implements a variety of inclusive recreation programs and services for participants of all ages. The Eagle Pointe Programs Division provides safe leisure opportunities, contributes to economic vitality and enhances the quality of our physical environment through our outstanding facilities. Over 1,000 programs are offered city-wide year-round, seven days per week.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,049,883 for the Eagle Pointe Programs Division. This represents an increase of \$113,890 (12%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to employee compensation, benefits and operating supplies. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Eagle Pointe Programs	\$ 535,840	\$ 935,993	\$ 434,802	\$ 1,049,883
<b>Total Expenditures</b>	<b>\$ 535,840</b>	<b>\$ 935,993</b>	<b>\$ 434,802</b>	<b>\$ 1,049,883</b>

# PARKS, RECREATION & GOLF

## PARKS PLANNING & PROGRAMMING

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$631,567
Total FTE	5

### DESCRIPTION

Parks Planning performs land acquisition and coordination, preparation and administration of Parks, Trails, and Open Space Grants, completion of parks, trails, open space, recreation facilities, and golf planning studies and comprehensive plan amendments, development of five year capital improvement plans, development review, volunteer coordination, and provides representation for regional or multi-jurisdictional projects and local planning efforts.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$631,567 for the Parks Planning and Programming Division. This represents an increase of \$415,562 (192%) from the FY 2021 Adopted Budget.

This increase is mainly due to the addition of a Homelessness Community Navigator position, 2 contracted Park Rangers through Adams County, and 2 FTE Park Rangers. FTEs increased from 2 to 5.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Parks Planning & Programming	\$ 205,511	\$ 216,005	\$ 163,089	\$ 631,567
<b>Total Expenditures</b>	<b>\$ 205,511</b>	<b>\$ 216,005</b>	<b>\$ 163,089</b>	<b>\$ 631,567</b>



# PARKS, RECREATION & GOLF

## GOLF COURSE MAINTENANCE

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,275,087
Total FTE	4

### DESCRIPTION

Buffalo Run Golf Course is the City's 18-hole inclusive championship course opened in 1996. The 200-acre property is maintained by staff following the guidelines of the Golf Course Superintendents Association of America. The Annual Maintenance Plan dictates routine practices related to mowing, aeration, and chemical applications. In addition, Buffalo Run staff maintain the irrigation system throughout the golf course and areas around the clubhouse. Staff also maintain the fleet of golf cars and all mowing equipment at Buffalo Run. The golf course is open from dawn to dusk throughout the year (weather permitting) and maintenance staff is on-site daily to prepare the course for play.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,275,087 for the Golf Course Maintenance Division. This represents an increase of \$36,609 (3%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to employee compensation, benefits, allocations, and operating supply costs for approved budget requests. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
GC Maintenance	\$ 1,252,854	\$ 1,235,478	\$ 962,045	\$ 1,275,087
<b>Total Expenditures</b>	<b>\$ 1,252,854</b>	<b>\$ 1,235,478</b>	<b>\$ 962,045</b>	<b>\$ 1,275,087</b>

# PARKS, RECREATION & GOLF

## GOLF COURSE OPERATIONS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$964,713
Total FTE	3

### DESCRIPTION

Since opening on August 9, 1996, Buffalo Run Golf Course has added a new dimension in the availability and variety of inclusive recreational opportunities through the City's Parks, Recreation, and Golf Department. Buffalo Run Golf Course offers a number of programs designed to promote active living and healthy lifestyles through the game of golf. The golf course and retail shop are open seven days a week throughout the year, including most holidays. Programs at Buffalo Run cater specifically to groups such as veterans, women, men, couples, and juniors with the intent to grow interest in the game of golf. Buffalo Run is also the home site to four high school golf teams, allowing players to use the practice facility and golf course for competition. Professional Golfers' Association (PGA) staff members assist with learning the game of golf through lessons and clinics for players of all abilities.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$964,713 for the Golf Course Operations Division. This represents an increase of \$157,708 (20%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to the restoration of expenses related to Pro Shop Merchandise from the prior year as well as employee compensation, benefits, and allocations. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
GC Operations	\$ 765,797	\$ 807,005	\$ 638,380	\$ 964,713
<b>Total Expenditures</b>	<b>\$ 765,797</b>	<b>\$ 807,005</b>	<b>\$ 638,380</b>	<b>\$ 964,713</b>

# PARKS, RECREATION & GOLF

## GOLF COURSE RESTAURANT

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$1,658,288
Total FTE	4

### DESCRIPTION

The Bison Grill is a full service restaurant open seven days a week for breakfast, lunch, and dinner. Customers can choose from a variety of menu items and daily specials, as well as seasonal options throughout the year. Banquet services are also available for weddings, holiday parties, and other special events. The Bison Grill is open most holidays, including Easter Sunday and Mother's Day. The restaurant provides food service for daily golfers as well as walk-in customers throughout the year, and has become a central meeting place for residents of Commerce City.

### ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$1,658,288 for the Golf Course Restaurant Division. This represents an increase of \$225,641 (16%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to the restoration of expenses related to the restaurant as well as employee compensation, benefits, and allocations. FTEs remained the same.



### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
GC Restaurant	\$ 1,206,643	\$ 1,432,647	\$ 1,223,238	\$ 1,658,288
<b>Total Expenditures</b>	<b>\$ 1,206,643</b>	<b>\$ 1,432,647</b>	<b>\$ 1,223,238</b>	<b>\$ 1,658,288</b>





# INTERNAL SERVICE FUND FACILITY SERVICES

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## FACILITY SERVICES



# INTERNAL SERVICE FUND FACILITY SERVICES

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## DEPARTMENT OVERVIEW

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	2022 Budget
Facility Services	\$ 3,430,303
Total	3,430,303



# INTERNAL SERVICE FUND FACILITY SERVICES

## INTERNAL SERVICE FUND – FACILITY SERVICES

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$3,430,303
Total Expenditures	\$3,430,303
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	6

### DESCRIPTION

The Facility Services Division provides maintenance, custodial services, and construction services for various municipal buildings including the Civic Center, the Municipal Service Center, the Recreation Centers, Buffalo Run Golf Course, and other City buildings. The Facility Services Division coordinates and oversees all interior and exterior facility repairs, remodeling, and construction projects, preventative maintenance services, life/safety inspections, and cleaning contract services for City facilities.

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	<b>\$ 1,276,212</b>	<b>\$ 1,496,964</b>		<b>\$ 1,496,964</b>
<b>Revenues</b>				
Charges for services	\$ 2,585,412	\$ 2,793,451	\$ 2,793,451	\$ 3,430,303
Investment earnings	\$ 13,026	\$ -	\$ 6,347	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>Transfers In</b>				
General fund	\$ 516,591	\$ -	\$ 300,578	\$ -
Retained earnings	\$ -	\$ 157,024	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,115,029</b>	<b>\$ 2,950,475</b>	<b>\$ 3,100,376</b>	<b>\$ 3,430,303</b>
<b>Expenditures</b>				
Administration and operations	\$ 2,894,277	\$ 2,757,975	\$ 2,302,550	\$ 3,163,143
Improvements	\$ -	\$ 192,500	\$ 159,935	\$ 267,160
<b>Transfers Out</b>				
CIPP Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,894,277</b>	<b>\$ 2,950,475</b>	<b>\$ 2,462,485</b>	<b>\$ 3,430,303</b>
<b>Total Ending Fund Balance</b>	<b>\$ 1,496,964</b>	<b>\$ 1,496,964</b>		<b>\$ 1,496,964</b>

# INTERNAL SERVICE FUND FACILITY SERVICES

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$3,430,303 for the Facility Services Division. This represents an increase of \$479,828 (16%) from the FY 2021 Adopted Budget.

This increase is primarily attributed to several enhancements being added that included funding for utilities and outside services for the Recreation Centers, Fairfax Park and the Municipal Service Center, and several furniture replacements. FTEs remained the same.

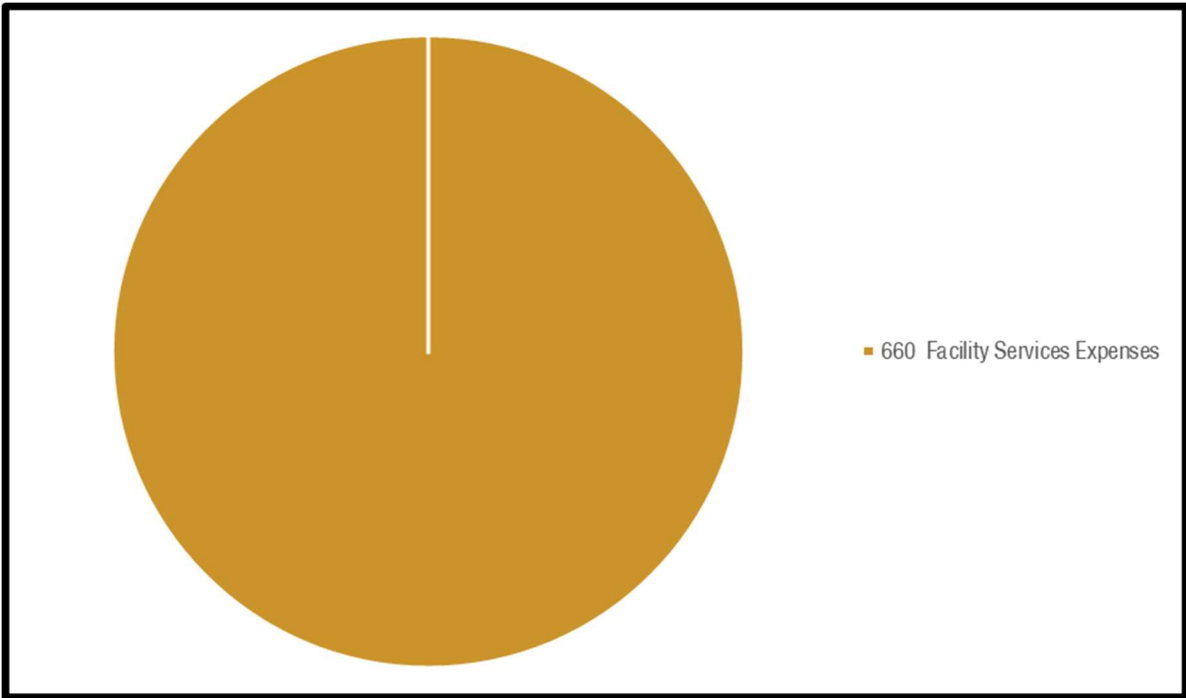
## DEPARTMENT REVENUS AND EXPENDITURES SUMMARY

Category	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget	
Revenue								
Facility Services	\$	3,115,029	\$	2,950,475	\$	3,100,376	\$	3,430,303
Total Revenue	\$	3,115,029	\$	2,950,475	\$	3,100,376	\$	3,430,303
Expenditures								
Personnel Services	\$	516,124	\$	420,047	\$	379,159	\$	508,966
Materials and Supplies	\$	134,485	\$	135,974	\$	92,244	\$	135,974
Services and Charges	\$	2,243,667	\$	2,394,454	\$	1,991,082	\$	2,785,363
Total Expenditures	\$	2,894,277	\$	2,950,475	\$	2,462,485	\$	3,430,303

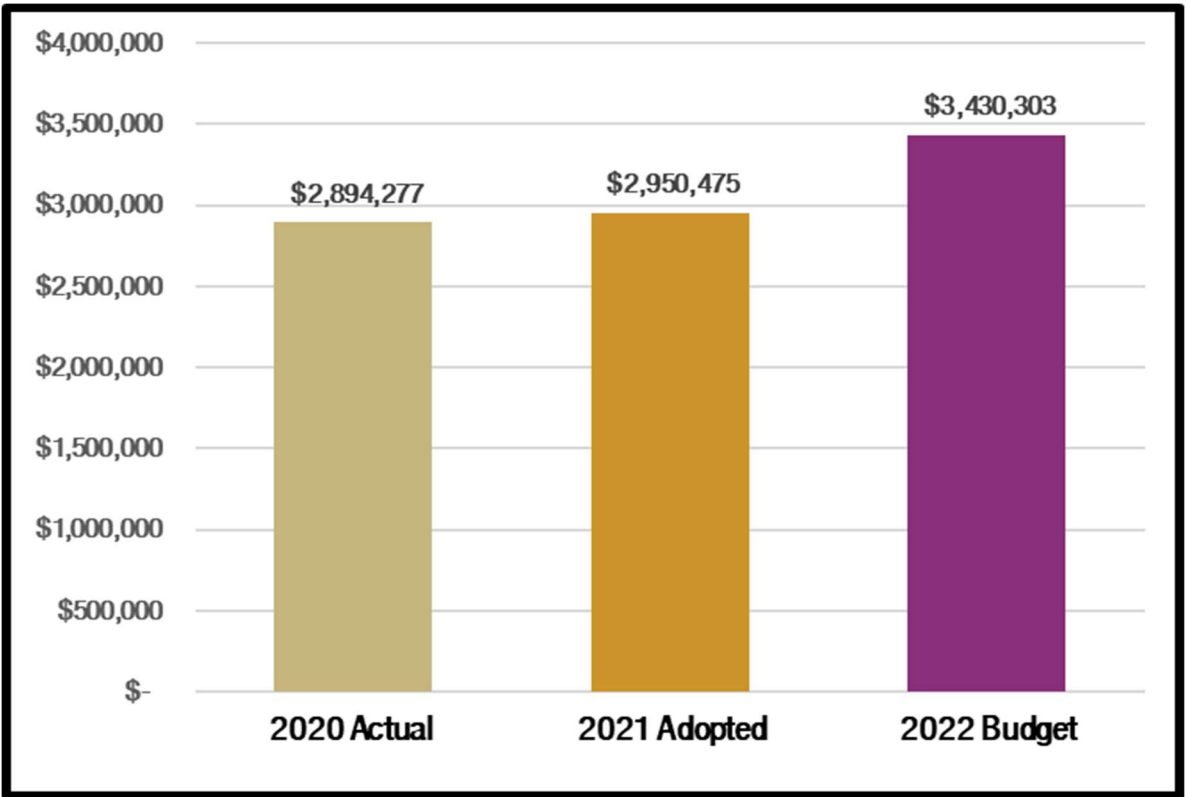


# INTERNAL SERVICE FUND FACILITY SERVICES

## ADOPTED EXPENDITURES



## DEPARTMENT EXPENDITURE HISTORY



# INTERNAL SERVICE FUND FACILITY SERVICES

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## CITY OF COMMERCE CITY

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# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## FLEET MANAGEMENT



# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## DEPARTMENT OVERVIEW

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	2022 Budget
Fleet Management	\$ 6,203,910
<b>Total</b>	<b>\$ 6,203,910</b>



# INTERNAL SERVICE FUND FLEET MANAGEMENT

## INTERNAL SERVICE FUND – FLEET MANAGEMENT

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$6,203,910
Total Expenditures	\$6,203,910
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	6

### DESCRIPTION

The Fleet Management Division is responsible for providing preventive maintenance and repair services on all City automobiles, trucks, and heavy equipment, as well as smaller equipment and motorized tools, excluding Buffalo Run Golf Course. This division is also responsible for procuring all new vehicles and most motorized equipment.

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	<b>\$ 7,500,735</b>	<b>\$ 8,162,874</b>		<b>\$ 8,162,874</b>
<b>Revenues</b>				
Charges for services	\$ 4,433,180	\$ 4,094,926	\$ 4,094,926	\$ 5,040,860
Investment earnings	\$ 88,840	\$ -	\$ 30,490	\$ -
Sale of fixed asset	\$ 150,309	\$ -	\$ (7,280)	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
Capitalized capital outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 37,490	\$ -	\$ 11,507	\$ -
<b>Transfer In</b>				
General fund	\$ 18,086	\$ -	\$ -	\$ -
Retained earnings	\$ -	\$ 2,191,701	\$ -	\$ 1,163,050
<b>Total Revenues</b>	<b>\$ 4,727,905</b>	<b>\$ 6,286,627</b>	<b>\$ 4,129,643</b>	<b>\$ 6,203,910</b>
<b>Expenditures</b>				
Administration and operations	\$ 4,065,766	\$ 4,735,614	\$ 2,851,871	\$ 4,815,415
Vehicles and Equipment	\$ -	\$ 1,551,013	\$ 16,532	\$ 1,388,495
<b>Transfers Out</b>				
CIPP Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 4,065,766</b>	<b>\$ 6,286,627</b>	<b>\$ 2,868,402</b>	<b>\$ 6,203,910</b>
<b>Total Ending Fund Balance</b>	<b>\$ 8,162,874</b>	<b>\$ 8,162,874</b>		<b>\$ 8,162,874</b>

# INTERNAL SERVICE FUND FLEET MANAGEMENT

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1st, City Council approved a budget of \$6,203,910 for the Fleet Management Division. This represents a decrease of \$82,717 (-1%) from the FY 2021 Adopted Budget.

This decrease is primarily attributed to a decrease in capital outlay which is offset by increases to compensation and allocations. FTEs have remained the same.

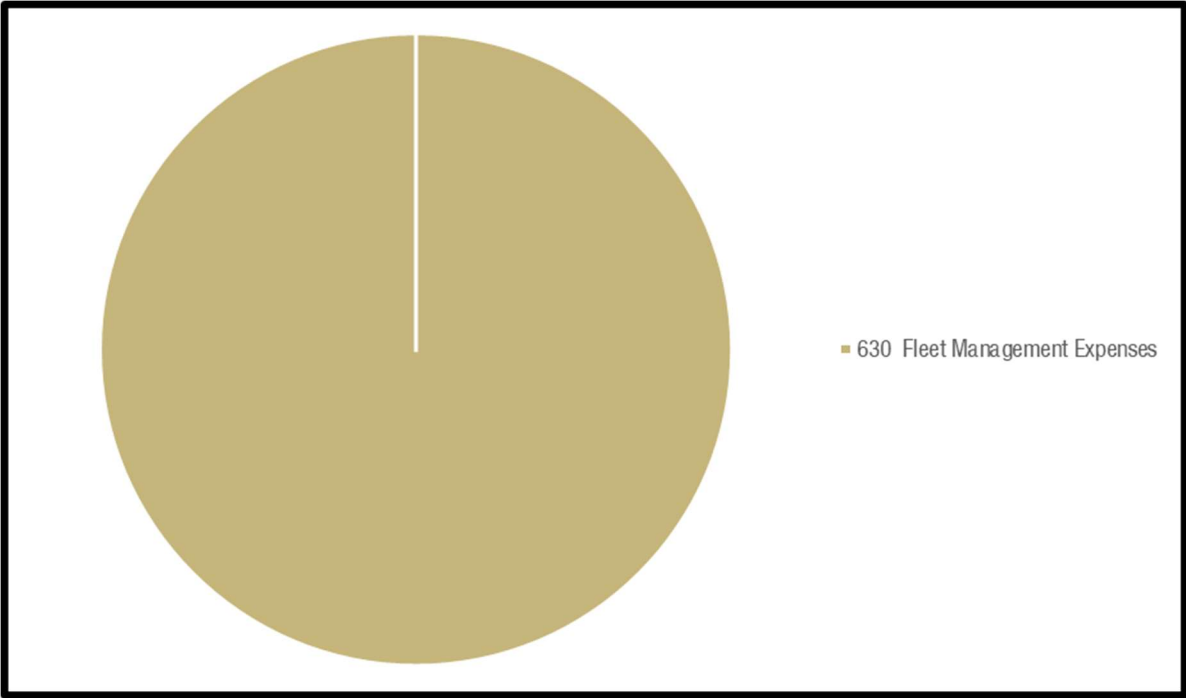
## DEPARTMENT REVENUS AND EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Revenue</b>				
<b>Fleet Management</b>	\$ 4,727,905	\$ 6,286,627	\$ 4,129,643	\$ 6,203,910
<b>Total Revenue</b>	\$ 4,727,905	\$ 6,286,627	\$ 4,129,643	\$ 6,203,910
<b>Expenditures</b>				
<b>Personnel Services</b>	\$ 390,734	\$ 388,712	\$ 280,224	\$ 413,957
<b>Materials and Supplies</b>	\$ 2,511,215	\$ 2,767,528	\$ 1,702,599	\$ 2,687,254
<b>Services and Charges</b>	\$ 1,163,817	\$ 3,130,387	\$ 885,580	\$ 3,102,699
<b>Total Expenditures</b>	\$ 4,065,766	\$ 6,286,627	\$ 2,868,402	\$ 6,203,910

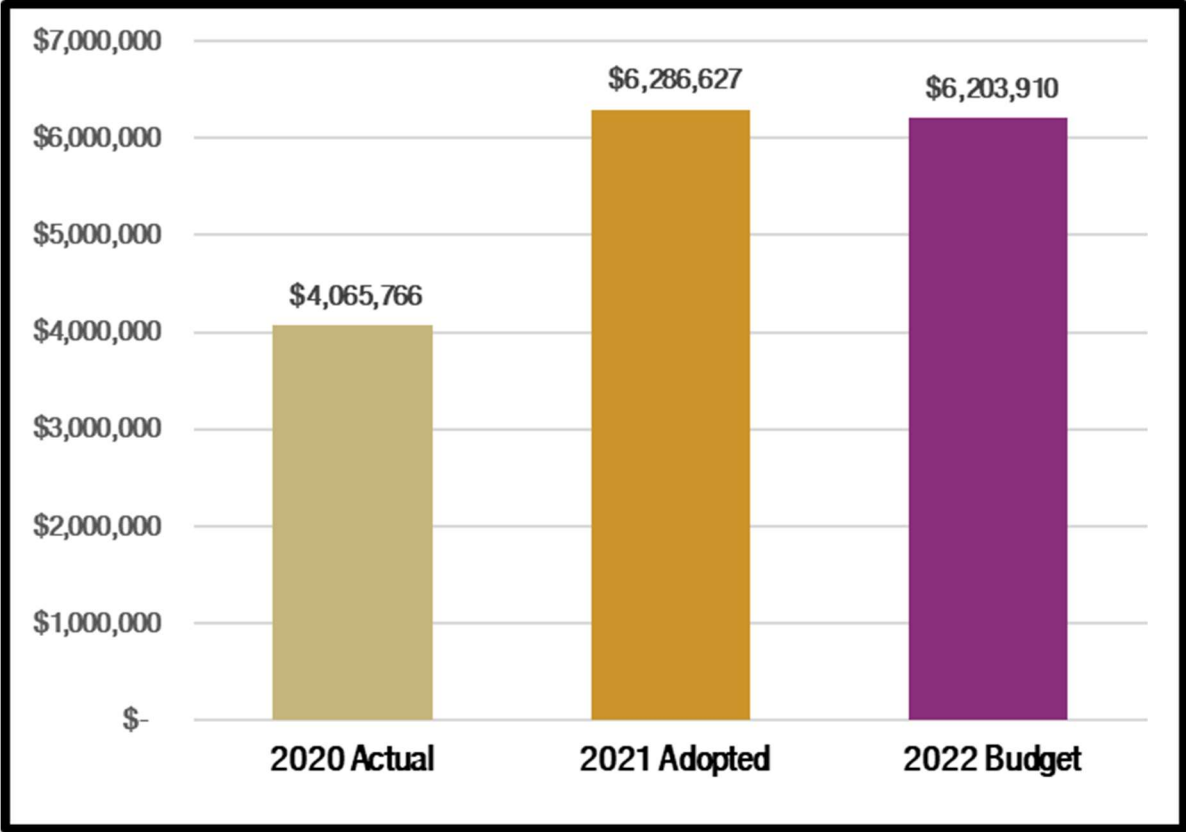


# INTERNAL SERVICE FUND FLEET MANAGEMENT

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# INTERNAL SERVICE FUND FLEET MANAGEMENT

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## CITY OF COMMERCE CITY

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# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

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**IT ADMINISTRATION**

**IT OPERATIONS**

**GEOGRAPHIC BUSINESS SERVICES**

**APPLICATION AND BUSINESS SERVICES**



# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## DEPARTMENT OVERVIEW

	2022 Budget
<b>Information Technology</b>	<b>\$ 6,865,089</b>
IT Administration	\$ 444,310
IT Operations	\$ 3,563,875
Geographic Information Systems	\$ 537,165
Application & Business Services	\$ 2,319,739
<b>Total</b>	<b>\$ 6,865,089</b>



# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Revenue	\$6,865,089
Total Expenditures	\$6,865,089
Fund Balance	\$0
General Fund Cost	\$0
% Funded by General Fund	0%
Total FTE	25

### DESCRIPTION

The Information Technology Department provides leadership in the acquisition, implementation, support and ongoing maintenance of technology used by the City. The Information Technology Department is made up of four divisions: Administration, Operations, Geographic Information Systems, and Application/Business Services. Information Technology staff work closely with all City departments and staff in order to find operational efficiencies and increase the effectiveness of staff through the use of technology.

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	<b>\$ 5,106,067</b>	<b>\$ 5,605,573</b>		<b>\$ 5,605,573</b>
<b>Revenues</b>				
User charges	\$ 4,818,697	\$ 5,200,833	\$ 5,200,833	\$ 6,672,089
Investment earnings	\$ 109,160	\$ -	\$ 38,737	\$ -
Sale of fixed asset	\$ -	\$ -	\$ -	\$ -
Capitalized capital outlay	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,750	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -
<b>Transfer In</b>				
General Fund	\$ 29,846	\$ -	\$ 105,872	\$ -
Facilities Fund	\$ -	\$ -	\$ -	\$ -
Retained earnings	\$ -	\$ 293,732	\$ -	\$ 193,000
<b>Total Revenues</b>	<b>\$ 4,960,454</b>	<b>\$ 5,494,565</b>	<b>\$ 5,345,442</b>	<b>\$ 6,865,089</b>
<b>Expenditures</b>				
Administration	\$ 2,159,718	\$ 2,590,165	\$ 1,898,702	\$ 3,347,971
Capital outlay	\$ 1,551,229	\$ 2,904,400	\$ 1,703,145	\$ 3,324,118
<b>Transfers Out</b>				
General Fund	\$ -	\$ -	\$ -	\$ -
CIPP Fund	\$ 750,000	\$ -	\$ -	\$ 193,000
<b>Total Expenditures</b>	<b>4,460,946</b>	<b>5,494,565</b>	<b>3,601,847</b>	<b>6,865,089</b>
<b>Total Ending Fund Balance</b>	<b>\$ 5,605,573</b>	<b>\$ 5,605,573</b>		<b>\$ 5,605,573</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## WORK PLAN PERFORMANCE INDICATORS & SUCCESS MEASURES

### 3.6. Leverage technology systems to increase the effectiveness and efficiency of the organization

- 3.6.1. Implement new technology projects
- 3.6.2. Evaluate existing IT systems
- 3.6.3. Expand usage of current IT systems
- 3.6.4. Conduct annual security assessment
- 3.6.5. Increase cybersecurity awareness among City staff
- 3.6.6. Provide technology training for City staff

## ADOPTED BUDGET AND VARIANCE DESCRIPTION

On November 1<sup>st</sup>, City Council approved a budget of \$6,865,089 for the Information Technology Department. This represents an increase of 1,370,524 (25%) from the FY 2021 Adopted Budget.

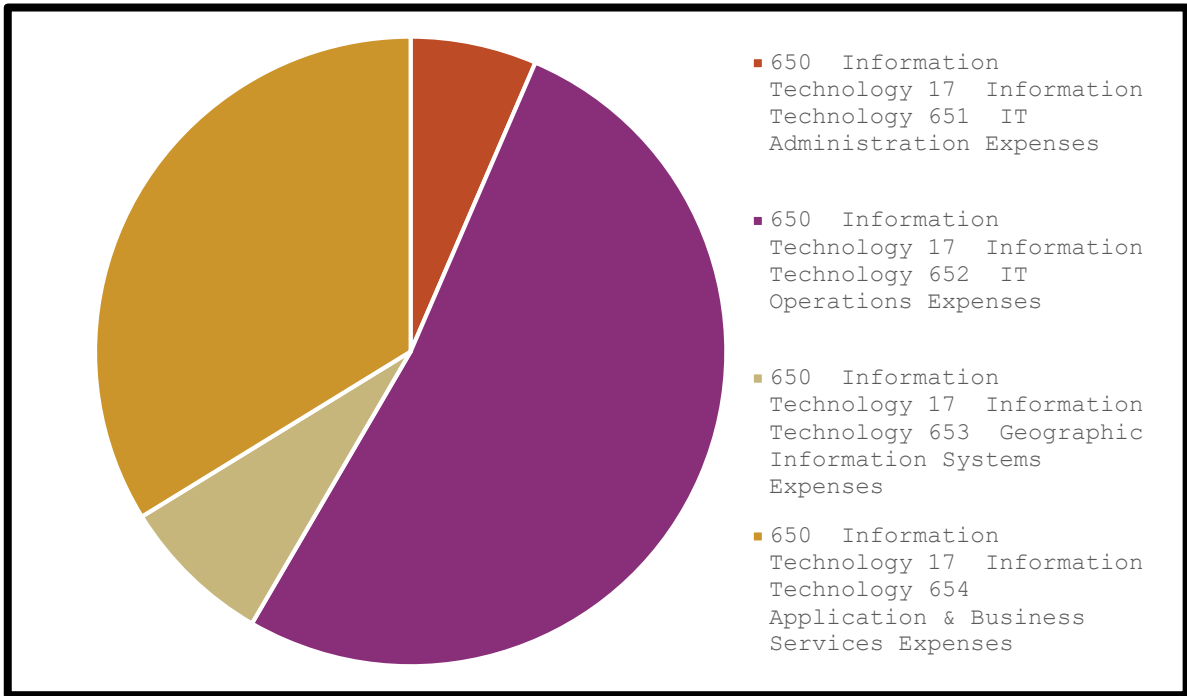
This increase is primarily associated with 4 new positions (Cybersecurity Analyst, Data Engineer and 2 new Senior Business/Application Analysts) as well as approved budget enhancements related to technology applications. There were also increases for salaries, benefits, and the salary market line adjustment. IT increased by 4 for a total of 25 FTEs.

## DEPARTMENT REVENUE AND EXPENDITURES SUMMARY

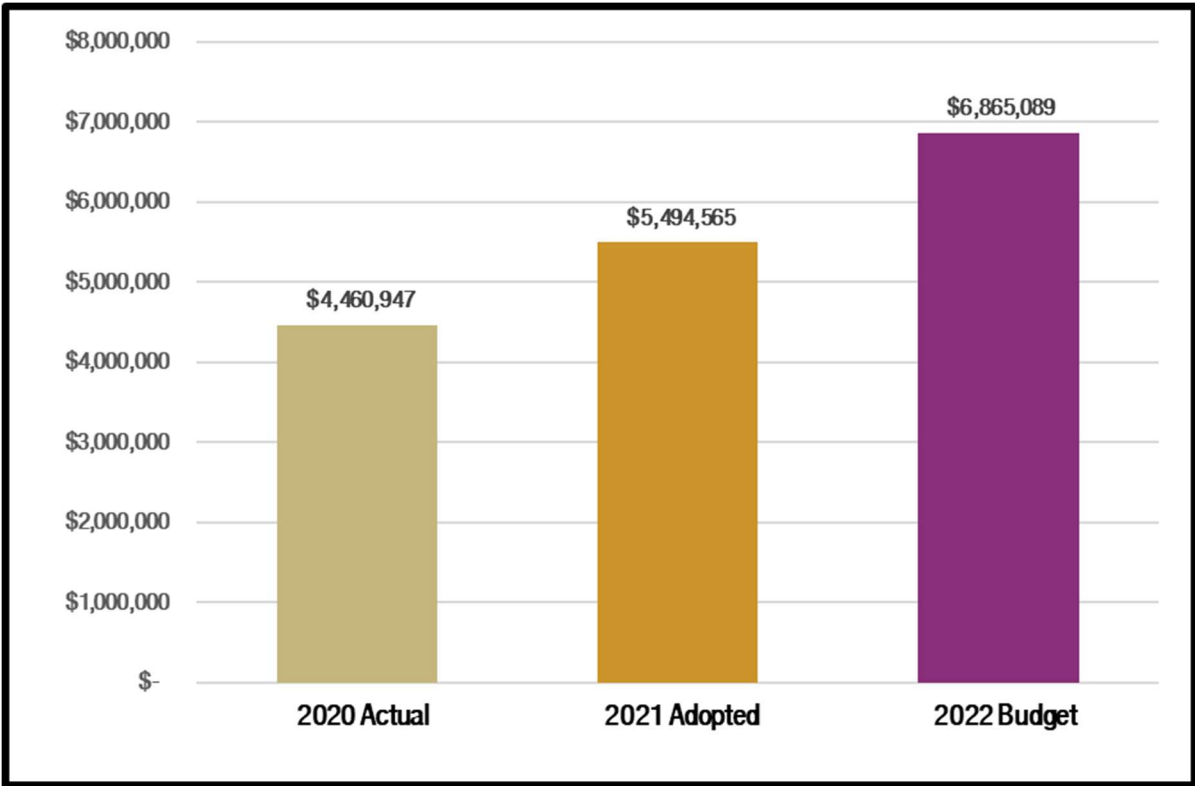
Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Revenue</b>				
Information Technology	\$ 4,960,453	\$ 5,494,561	\$ 5,345,442	\$ 7,058,089
Total Revenue	\$ 4,960,453	\$ 5,494,561	\$ 5,345,442	\$ 7,058,089
<b>Expenditures</b>				
Personnel Services	\$ 1,649,843	\$ 1,933,972	\$ 1,379,064	\$ 2,494,279
Materials and Supplies	\$ 41,561	\$ 77,610	\$ 32,940	\$ 77,610
Services and Charges	\$ 2,769,544	\$ 3,482,983	\$ 2,189,842	\$ 4,293,200
Total Expenditures	\$ 4,460,947	\$ 5,494,565	\$ 3,601,847	\$ 6,865,089

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## ADOPTED EXPENDITURES BY DIVISION



## DEPARTMENT EXPENDITURE HISTORY



# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY ADMINISTRATION

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$444,310
Total FTE	2

### DESCRIPTION

The Information Technology Administration Division provides management and administrative support for the Operations, Geographic Information Systems, and Application/Business Services divisions of the department. This division is also responsible for leadership in the overall City IT Strategic Plan.

### ADOPTED BUDGET

On November 1<sup>st</sup>, City Council approved a budget of \$444,310 for the IT Administration division. This represents an increase of \$165,645 (59%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation and benefits as well as increases to the salary market adjustment line. FTEs remained at 2.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
IT Administration	\$ 253,467	\$ 278,665	\$ 187,817	\$ 444,310
<b>Total Expenditures</b>	<b>\$ 253,467</b>	<b>\$ 278,665</b>	<b>\$ 187,817</b>	<b>\$ 444,310</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY OPERATIONS

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$3,563,875
Total FTE	11

### DESCRIPTION

The Information Technology Operations Division provides service desk support and infrastructure management for all City departments. This division is responsible for providing service desk support via email, phone and web-based request. In addition, this division manages the City's infrastructure services including voice and data services for all City departments.

### ADOPTED BUDGET

On November 1<sup>st</sup>, City Council approved a budget of \$3,563,875 for the IT Operations Division. This represents an increase of \$545,984 (18%) from the FY 2021 Adopted Budget.

This increase is primarily due to increases associated with approved budget enhancements related to technology applications as well as 2 new positions, a Cybersecurity Analyst and a Data Engineer, that were approved. FTEs increased by 2 for a total of 11.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
IT Operations	\$ 1,826,513	\$ 3,017,891	\$ 1,912,319	\$ 3,563,875
<b>Total Expenditures</b>	<b>\$ 1,826,513</b>	<b>\$ 3,017,891</b>	<b>\$ 1,912,319</b>	<b>\$ 3,563,875</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY GEOGRAPHIC INFORMATION SERVICES

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$537,165
Total FTE	5

### DESCRIPTION

The Information Technology Geographic Information Services (GIS) Division provides mapping technologies to improve the City's planning and decision-making process as well as provide public information. This division is responsible for maintaining all GIS services and providing staff training and technical support on GIS technologies.

### ADOPTED BUDGET

On November 1<sup>st</sup>, City Council approved a budget of \$537,165 for the IT GIS division. This represents an increase of \$60,226 (13%) from the FY 2021 Adopted Budget.

This increase is primarily associated with employee compensation and benefits. FTEs remained the same.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Geographic Information Systems	\$ 335,785	\$ 476,939	\$ 237,254	\$ 537,165
<b>Total Expenditures</b>	<b>\$ 335,785</b>	<b>\$ 476,939</b>	<b>\$ 237,254</b>	<b>\$ 537,165</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

## INTERNAL SERVICE FUND – INFORMATION TECHNOLOGY APPLICATION AND BUSINESS SERVICES

### BUDGET AT A GLANCE

	2022 Adopted Budget
Total Expenditures	\$2,319,739
Total FTE	7

### DESCRIPTION

The Information Technology Application and Business Services Division provides application and business analyst support to City departments. This division is responsible for providing leadership in acquiring, deploying and maintaining the City's application services. The division is also responsible for business analyst services, enterprise application management, training, and technical project management.

### ADOPTED BUDGET

On November 1<sup>st</sup>, City Council approved a budget of \$2,319,739 for the Application and Business Services Division. This represents an increase of \$598,669 (35%) from the FY 2021 Adopted Budget.

This increase is primarily associated with 2 new Senior Business/Application Analyst Positions to support Public Safety as well as approved budget enhancements related to technology applications. FTEs increased to 7.

### DIVISION EXPENDITURES SUMMARY

Category	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Application & Business Services	\$ 1,295,181	\$ 1,721,070	\$ 1,264,457	\$ 2,319,739
<b>Total Expenditures</b>	<b>\$ 1,295,181</b>	<b>\$ 1,721,070</b>	<b>\$ 1,264,457</b>	<b>\$ 2,319,739</b>

# INTERNAL SERVICE FUND INFORMATION TECHNOLOGY

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## CITY OF COMMERCE CITY

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# ENTERPRISE FUND SOLID WASTE MANAGEMENT

## SOLID WASTE MANAGEMENT FUND

### FUND DETAILS

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ 2,109,977	\$ 2,203,697		\$ 2,203,697
<b>Revenues</b>				
Solid Waste Fee	\$ 1,145,910	\$ 1,096,106	\$ 521,469	\$ 1,186,677
Investment Earnings	\$ 50,309	\$ -	\$ 16,137	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ 494,574	\$ -	\$ 1,401,519
<b>Total Revenues</b>	\$ 1,196,220	\$ 1,590,680	\$ 537,606	\$ 2,588,196
<b>Expenditures</b>				
	\$ -	\$ -	\$ -	\$ -
<b>Transfers Out</b>				
CIPP Fund	\$ 1,102,500	\$ 1,590,680	\$ -	\$ 2,588,196
Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,102,500	\$ 1,590,680	\$ -	\$ 2,588,196
<b>Total Ending Fund Balance</b>	\$ 2,203,697	\$ 2,203,697	\$ -	\$ 2,203,697

### DESCRIPTION

As part of the Republic Services (BFI) PUD Zone Document approval, two service charges were established to mitigate various impacts created by the landfill operations.

Landfill Operations' Charge (Tipping Fee) – Republic Services agreed to pay the City 5% of disposal revenues from the landfill operation. These funds are to be used for financing solid waste management projects and services within the City. Specifically, they can be used for a wide range of projects to mitigate impacts of the landfill operation including roadway infrastructure, beautification, traffic control, facilities construction, and other projects. These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

The City must report to Republic Services on the use of the revenues each year and submit a plan for the use of the service charge for the current fiscal year.

# ENTERPRISE FUND SOLID WASTE MANAGEMENT

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## CITY OF COMMERCE CITY

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## OTHER FUNDS

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### SPECIAL IMPROVEMENT DISTRICTS

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#### FUND DETAIL

	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
<b>Beginning Fund Balance</b>	\$	66,112	\$	73,119		\$	73,119
<b>Revenues</b>							
Assessments	\$	5,685	\$	-	\$	645	\$ -
Investment Earnings	\$	1,348	\$	-	\$	510	\$ -
<b>Total Revenues</b>	\$	7,033	\$	-	\$	1,155	\$ -
<b>Expenditures</b>							
Administrative Fees	\$	26	\$	-	\$	13	\$ -
<b>Total Expenditures</b>	\$	26	\$	-	\$	13	\$ -
<b>Total Ending Fund Balance</b>	\$	73,119	\$	73,119	\$	-	\$ 73,119

#### DESCRIPTION

In 2009, all Special Improvement District Funds were combined into one Special Improvement Districts Fund. Although all special assessment bonds were called in December 2001, there are still five residents on a payment plan making tax assessment payments. Revenue into this fund is comprised of assessment revenue and investment earnings.

# OTHER FUNDS

## POLICE DONATION FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ 44,278	\$ 43,330		\$ 43,330
<b>Revenues</b>				
Donations	\$ 209	\$ 34,170	\$ 2,139	\$ -
<b>Total Revenues</b>	\$ 209	\$ 34,170	\$ 2,139	\$ -
<b>Expenditures</b>				
Explorer Program	\$ 1,157	\$ 17,000	\$ 2,569	\$ -
School Resource	\$ -	\$ 4,170	\$ -	\$ -
Victim Services	\$ -	\$ 13,000	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,157	\$ 34,170	\$ 2,569	\$ -
<b>Total Ending Fund Balance</b>	\$ 43,330	\$ 43,330	\$ -	\$ 43,330

### DESCRIPTION

The Police Donation Fund accounts for donations received for police programs, such as the Explorer, School Resource, and Victim Services programs. This Fund starts with a \$0 budget that will be amended during the new fiscal year, when remaining fund balances are carried over for program expenditures.



# OTHER FUNDS

## CONSERVATION TRUST FUND

### FUND DETAILS

	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
<b>Beginning Fund Balance</b>	\$	847,993	\$	247,118		\$	247,118
<b>Revenues</b>							
State of Colorado	\$	582,981	\$	585,506	\$	385,977	\$ 685,400
Investment Earnings	\$	29,040	\$	-	\$	9,287	\$ -
<b>Transfers In</b>							
Fund Balance	\$	-	\$	-	\$	-	\$ 572,749
<b>Total Revenues</b>	\$	612,021	\$	585,506	\$	395,264	\$ 1,258,149
<b>Expenditures</b>							
<b>Transfers Out</b>							
CIPP Fund	\$	1,212,896	\$	259,875	\$	259,875	\$ 1,258,149
Fund Balance	\$	-	\$	325,631	\$	-	\$ -
<b>Total Expenditures</b>	\$	1,212,896	\$	585,506	\$	259,875	\$ 1,258,149
<b>Total Ending Fund Balance</b>	\$	247,118	\$	247,118	\$	-	\$ 247,118

### DESCRIPTION

The Conservation Trust Fund accounts for revenues received from the Colorado State Lottery Fund designated for the development and improvement of parks, recreation, and open-space development. All appropriated Lottery money is transferred to the CIPP Fund for approved capital projects.



# OTHER FUNDS

## CHEMICAL ROUNDUP FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
Beginning Fund Balance	\$ 375,403	\$ 404,530		\$ 404,530
<b>Revenues</b>				
Service Charge Fee	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Investment Earnings	\$ 7,542	\$ -	\$ 2,765	\$ -
<b>Total Revenues</b>	<b>\$ 32,542</b>	<b>\$ 25,000</b>	<b>\$ 2,765</b>	<b>\$ 25,000</b>
<b>Expenditures</b>				
Project Expense	\$ -	\$ 25,000	\$ -	\$ 25,000
<b>Transfers Out</b>				
CIPP	\$ 3,415	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 3,415</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Total Ending Fund Balance</b>	<b>\$ 404,530</b>	<b>\$ 404,530</b>	<b>\$ -</b>	<b>\$ 404,530</b>

### DESCRIPTION

Household Hazardous Waste Charge – Republic Services (BFI) agreed to pay a minimum of \$25,000 per year to the City. The amount is to be adjusted annually in direct proportion to population increases within the City. The funds are to be used for the management of household hazardous waste in the City. The money is used for the Household Chemical Clean-up Program and other related projects administered by Tri-County Health.

# OTHER FUNDS

## GRANT FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ -	\$ -		\$ -
<b>Revenues</b>				
Fed Census NLC	\$ 9,013	\$ -	\$ 9,013	\$ -
State Census ADCO	\$ 29,929	\$ -	\$ 29,930	\$ -
Sex Assult Task Force	\$ 118,027	\$ 130,000	\$ 61,249	\$ -
Walmart Community Foundation	\$ 4,098	\$ 500	\$ -	\$ -
Bulletproof	\$ 10,469	\$ 28,800	\$ -	\$ -
Click/Ticket	\$ 2,678	\$ 5,040	\$ 2,678	\$ -
State DCFA	\$ 1,950	\$ 150	\$ 1,950	\$ -
State CDOT	\$ 13,374	\$ 24,500	\$ 8,253	\$ -
State CATPA	\$ -	\$ 200,000	\$ -	\$ -
CESF 2020	\$ 77,507	\$ -	\$ 77,507	\$ -
LEAF Grant	\$ 1,995			\$ -
GOCO NE Coalition	\$ 2,735	\$ -	\$ -	\$ -
Healthy Places	\$ 271,321	\$ 750,000	\$ 174,431	\$ -
TGYS 2019 - 2020	\$ 7,010	\$ -	\$ 6,760	\$ -
Federal Charge Ahead CO	\$ (797)	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 549,309</b>	<b>\$ 1,138,990</b>	<b>\$ 371,770</b>	<b>\$ -</b>
<b>Expenditures</b>				
Fed Census NLC	\$ 9,013	\$ -	\$ 9,013	\$ -
State Census ADCO	\$ 29,929	\$ -	\$ 29,930	\$ -
Sex Assult Task Force	\$ 118,027	\$ 130,000	\$ 61,249	\$ -
Walmart Community Foundation	\$ 4,098	\$ 500	\$ -	\$ -
Bulletproof	\$ 10,469	\$ 28,800	\$ -	\$ -
Click/Ticket	\$ 2,678	\$ 5,040	\$ 2,678	\$ -
State DCFA	\$ 1,950	\$ 150	\$ 1,950	\$ -
State CDOT	\$ 13,374	\$ 24,500	\$ 8,253	\$ -
State CATPA	\$ -	\$ 200,000	\$ -	\$ -
CESF 2020	\$ 77,507	\$ -	\$ 77,507	\$ -
LEAF Grant	\$ 1,995	\$ -	\$ -	\$ -
GOCO NE Coalition	\$ 2,735	\$ -	\$ -	\$ -
Healthy Places	\$ 271,321	\$ 750,000	\$ 174,431	\$ -
TGYS 2019 - 2020	\$ 7,010	\$ -	\$ 6,760	\$ -
Federal Charge Ahead CO	\$ (797)	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 549,309</b>	<b>\$ 1,138,990</b>	<b>\$ 371,770</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### DESCRIPTION

The Grant Fund accounts for revenues received by the city for grant funded projects. New grants are incorporated via budget amendment ordinance once awarded by a grantor and approved by City Council. This Fund starts with a \$0 budget that will be amended during the new fiscal year, when remaining fund balances are carried over for grants in process at year-end.

# OTHER FUNDS

## ELECTED OFFICIALS RETIREMENT FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
Beginning Fund Balance	\$ 267,139	\$ 274,613		\$ 274,613
<b>Revenues</b>				
Investment Earnings	\$ 5,474	\$ -	\$ 1,885	\$ -
<b>Transfers In</b>				
General Fund	\$ 51,360	\$ 48,960	\$ 48,960	\$ 48,960
<b>Total Revenues</b>	<b>\$ 56,834</b>	<b>\$ 48,960</b>	<b>\$ 50,845</b>	<b>\$ 48,960</b>
<b>Expenditures</b>				
Retirement Payments	\$ 49,360	\$ 48,960	\$ 36,720	\$ 48,960
<b>Total Expenditures</b>	<b>\$ 49,360</b>	<b>\$ 48,960</b>	<b>\$ 36,720</b>	<b>\$ 48,960</b>
<b>Total Ending Fund Balance</b>	<b>\$ 274,613</b>	<b>\$ 274,613</b>	<b>\$ -</b>	<b>\$ 274,613</b>

### DESCRIPTION

The Elected Officials Retirement Fund accounts for the elected official defined benefit pension plan. This fund was established in compliance with City Ordinance #764, adopted on March 17th, 1986. Subsequent ordinances related to this plan were passed by council on June 3<sup>rd</sup>, 2002 (Ordinance #1141) and October 24<sup>th</sup>, 2011 (Ordinance #1873).



## OTHER FUNDS

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### DEBT SERVICES FUND

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The City has issued long-term debt from time to time, to complete capital projects. The City has issued Sales and Use Tax Revenue Bonds and Certificates of Participation. The City has also entered Lease Purchase Agreements.

These forms of long-term debt are defined below:

- Revenue Bonds are payable from a specific, dedicated source of revenue which does not pledge the full faith and credit of the entity involved.
- Certificates of Participation are obligations issued to finance assets that can be leased including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council.
- Lease Purchase Agreements are used to facilitate the financing of certain public capital projects and capital equipment.

The City's long-term debt obligations are further summarized below.

### REVENUE BONDS

**2014 Sales and Use Tax Revenue Bonds** – On June 5, 2014 the City issued serial revenue bonds in the amount of \$73,445,000 to finance construction, installation, operation and maintenance of parks, recreation, and roadway improvements. The interest rate ranges are 1.75% – 5%. Annual principal and interest payments are due August 1, with the principal maturing August 1, 2044.

Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2014 Sales and Use Tax Revenue Bonds		
	Principal	Interest	Total
2022	1,640,000	2,894,688	4,534,688
2023	1,705,000	2,829,088	4,534,088
2024	1,755,000	2,777,938	4,532,938
2025	1,830,000	2,707,738	4,537,738
2026	1,920,000	2,616,238	4,536,238
2027-2031	11,100,000	11,577,213	22,677,213
2032-2036	13,925,000	8,748,250	22,673,250
2037-2041	17,200,000	5,480,938	22,680,938
2042-2044	12,350,000	1,255,250	13,605,250
Total	\$ 63,425,000	\$ 40,887,341	\$ 104,312,341

## OTHER FUNDS

**2015 Sales and Use Tax Revenue Bonds** – On April 2, 2015, the City issued serial revenue bonds in the amount of \$52,645,000 to refinance and combine the 2005 Series Sales and Use Tax Revenue Bonds in the amount of \$17,500,000 and the 2006 Series Sales and Use Tax revenue bonds in the amount of \$46,500,000. The interest rate ranges are 2% – 5%. Annual principal and interest payments are due August 1, with the principal maturing August 1, 2036.

Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2015 Sales and Use Tax Revenue Bonds		
	Principal	Interest	Total
2022	2,000,000	1,795,875	3,795,875
2023	2,075,000	1,715,875	3,790,875
2024	2,175,000	1,612,125	3,787,125
2025	2,280,000	1,503,375	3,783,375
2026	2,385,000	1,389,375	3,774,375
2027-2031	13,810,000	5,140,075	18,950,075
2032-2036	14,800,000	1,853,800	16,653,800
Total	\$ 39,525,000	\$ 15,010,500	\$ 54,535,500

**2016 Sales and Use Tax Revenue Bonds** – On September, 2016 the City issued serial revenue bonds in the amount of \$54,460,000 to finance construction, installation, operation and maintenance of parks, recreation, and roadway improvements. The interest rate ranges are 2% – 5%. Annual principal and interest payments are due February 1, with the principal maturing August 1, 2046.

Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2016 Sales and Use Tax Revenue Bonds		
	Principal	Interest	Total
2022	685,000	2,657,500	3,342,500
2023	915,000	2,636,950	3,551,950
2024	1,260,000	2,609,500	3,869,500
2025	1,325,000	2,546,500	3,871,500
2026	1,390,000	2,480,250	3,870,250
2027-2031	8,060,000	11,286,750	19,346,750
2032-2036	10,280,000	9,060,750	19,340,750
2037-2041	13,125,000	6,220,000	19,345,000
2042-2046	16,750,000	2,594,250	19,344,250
Total	\$ 53,790,000	\$ 42,092,450	\$ 95,882,450

## OTHER FUNDS

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Revenues</b>				
Series 2014 Sales Tax	\$ 26,650	\$ -	\$ 8,725	\$ -
Series 2015 Sales Tax	\$ 12,852	\$ -	\$ 8,631	\$ -
Series 2016 Sales Tax	\$ (12,906)	\$ -	\$ (8,759)	\$ -
KSS Reimbursement	\$ 254,761	\$ 399,394	\$ 351,152	\$ 397,544
Transfer In	\$ 10,691,767	\$ 11,055,659	\$ 11,055,659	\$ 11,276,509
<b>Total Available Revenues</b>	<b>\$ 10,973,123</b>	<b>\$ 11,455,053</b>	<b>\$ 11,415,408</b>	<b>\$ 11,674,053</b>
<b>Expenditures</b>				
Series 2014 Fees	\$ 330	\$ 330	\$ 330	\$ 330
Series 2015 Fees	\$ 2,800	\$ 330	\$ 300	\$ 330
Series 2016 Fees	\$ 300	\$ 330	\$ -	\$ 330
Series 2014 Principal	\$ 1,490,000	\$ 1,560,000	\$ 1,560,000	\$ 1,640,000
Series 2015 Principal	\$ 1,930,000	\$ 1,960,000	\$ 1,960,000	\$ 2,000,000
Series 2016 Principal	\$ 220,000	\$ 450,000	\$ 450,000	\$ 685,000
Series 2014 Interest	\$ 3,047,188	\$ 2,972,688	\$ 2,972,688	\$ 2,894,688
Series 2015 Interest	\$ 1,883,495	\$ 1,844,875	\$ 1,844,875	\$ 1,795,875
Series 2016 Interest	\$ 2,670,900	\$ 2,666,500	\$ 2,666,500	\$ 2,657,500
<b>Total Expenditures</b>	<b>\$ 11,245,013</b>	<b>\$ 11,455,053</b>	<b>\$ 11,454,693</b>	<b>\$ 11,674,053</b>

### CERTIFICATES OF PARTICIPATION

**2017A Certificates of Participation** – On March 15, 2017, the City issued certificates of participation in the amount of \$28,335,000 to refund the 2006 Certificates of Participation that funded the civic center and related facilities. The interest rate ranges are 2.0% – 5.0%. Annual principal (starting in 2017) and interest payments are due December 15, with the principal maturing December 15, 2037.

The City refunded the 2006 Certificates of participation of \$30,900,000 to reduce the total debt service payment over the 20 years by \$4,843,257 and obtain an economic gain of \$3,305,852. The net proceeds of \$28,335,000 were used to purchase U.S. government securities. The City then transferred the 2017A Certificates of Participation from the Finance Authority Fund Business-type Activity Debt to the General Fund Primary Government Bonds.

Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2017A Certificates of Participation		
	Principal	Interest	Total
2022	800,000	1,021,407	1,821,407
2023	835,000	989,406	1,824,406
2024	875,000	956,006	1,831,006
2025	925,000	912,256	1,837,256
2026	975,000	866,006	1,841,006
2027-2031	5,545,000	3,558,781	9,103,781
2032-2036	9,130,000	2,279,888	11,409,888
2037	5,395,000	215,800	5,610,800
<b>Total</b>	<b>\$ 24,480,000</b>	<b>\$ 10,799,550</b>	<b>\$ 35,279,550</b>

## OTHER FUNDS

**2017B Certificates of Participation** – On October 19, 2017 the City issued certificates of participation in the amount of \$6,500,000 to finance the purchase of City water. The interest rate is 2.7%. Per the amortization schedule, annual principal (starting in 2017) and interest payments are due July 15, with the principal maturing July 15, 2032. The actual amount of principal paid over the course of the year is impacted by the fact that payments are made monthly rather than semi-annually (in actuality, a higher principal amount is being paid over the course of the year).

Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2017B Certificates of Participation		
	Principal	Interest	Total
2022	394,717	136,114	530,831
2023	405,493	125,338	530,831
2024	416,563	114,268	530,831
2025	427,935	102,896	530,831
2026	439,618	91,213	530,831
2027-2031	2,384,800	269,354	2,654,154
2032	516,724	14,107	530,831
Total	\$ 4,985,850	\$ 853,290	\$ 5,839,140

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Expenditures</b>				
Series 2017 Fees	\$ 4,400	\$ 4,800	\$ 2,200	\$ 4,800
Series 2017A Principal	\$ 730,000	\$ 765,000	\$ -	\$ 800,000
Series 2017B Principal	\$ 378,271	\$ 384,228	\$ 388,598	\$ 394,718
Series 2017A Interest	\$ 1,063,929	\$ 1,044,357	\$ 522,175	\$ 1,021,407
Series 2017B Interest	\$ 150,987	\$ 146,604	\$ 141,892	\$ 136,114
<b>Total Expenditures</b>	<b>\$ 2,327,588</b>	<b>\$ 2,344,989</b>	<b>\$ 1,054,865</b>	<b>\$ 2,357,039</b>

## LEASE PURCHASE AGREEMENT

**2013 Lease Purchase Agreement** – On April 26, 2013 the City entered into a lease purchase agreement with All American Investment Group in the amount of \$1,929,648 to finance the installation of solar photovoltaic and energy conservation equipment on various City buildings. The interest rate is 2.2%. Quarterly principal and interest payments are paid, with the principal maturing January 28, 2023.

Annual debt service requirements to amortize this debt, as of December 31, 2021 follow:

Year	2013 Lease Purchase Agreement		
	Principal	Interest	Total
2022	252,173	4,883	257,056
2023	63,912	352	64,264
Total	\$ 316,085	\$ 5,235	\$ 321,320

## OTHER FUNDS

### BOND DEBT SERVICES-SERIES 2014

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
8/1/2014			499,345.00	499,345.00	499,345.00
2/1/2015			1,605,037.50	1,605,037.50	
8/1/2015	1,325,000	2.000%	1,605,037.50	2,930,037.50	4,535,075.00
2/1/2016			1,591,787.50	1,591,787.50	
8/1/2016	1,350,000	4.000%	1,591,787.50	2,941,787.50	4,533,575.00
2/1/2017			1,564,787.50	1,564,787.50	
8/1/2017	1,405,000	1.750%	1,564,787.50	2,969,787.50	4,534,575.00
2/1/2018			1,552,493.75	1,552,493.75	
8/1/2018	1,430,000	2.000%	1,552,493.75	2,982,493.75	4,534,987.50
2/1/2019			1,538,193.75	1,538,193.75	
8/1/2019	1,460,000	2.000%	1,538,193.75	2,998,193.75	4,536,387.50
2/1/2020			1,523,593.75	1,523,593.75	
8/1/2020	1,490,000	5.000%	1,523,593.75	3,013,593.75	4,537,187.50
2/1/2021			1,486,343.75	1,486,343.75	
8/1/2021	1,560,000	5.000%	1,486,343.75	3,046,343.75	4,532,687.50
2/1/2022			1,447,343.75	1,447,343.75	
8/1/2022	1,640,000	4.000%	1,447,343.75	3,087,343.75	4,534,687.50
2/1/2023			1,414,543.75	1,414,543.75	
8/1/2023	1,705,000	3.000%	1,414,543.75	3,119,543.75	4,534,087.50
2/1/2024			1,388,968.75	1,388,968.75	
8/1/2024	1,755,000	4.000%	1,388,968.75	3,143,968.75	4,532,937.50
2/1/2025			1,353,868.75	1,353,868.75	
8/1/2025	1,830,000	5.000%	1,353,868.75	3,183,868.75	4,537,737.50
2/1/2026			1,308,118.75	1,308,118.75	
8/1/2026	1,920,000	5.000%	1,308,118.75	3,228,118.75	4,536,237.50
2/1/2027			1,260,118.75	1,260,118.75	
8/1/2027	2,015,000	5.000%	1,260,118.75	3,275,118.75	4,535,237.50
2/1/2028			1,209,743.75	1,209,743.75	
8/1/2028	2,115,000	5.000%	1,209,743.75	3,324,743.75	4,534,487.50
2/1/2029			1,156,868.75	1,156,868.75	
8/1/2029	2,220,000	5.000%	1,156,868.75	3,376,868.75	4,533,737.50
2/1/2030			1,101,368.75	1,101,368.75	
8/1/2030	2,335,000	3.500%	1,101,368.75	3,436,368.75	4,537,737.50
2/1/2031			1,060,506.25	1,060,506.25	
8/1/2031	2,415,000	5.000%	1,060,506.25	3,475,506.25	4,536,012.50
2/1/2032			1,000,131.25	1,000,131.25	
8/1/2032	2,535,000	5.000%	1,000,131.25	3,535,131.25	4,535,262.50
2/1/2033			936,756.25	936,756.25	
8/1/2033	2,660,000	5.000%	936,756.25	3,596,756.25	4,533,512.50
2/1/2034			870,256.25	870,256.25	
8/1/2034	2,795,000	4.000%	870,256.25	3,665,256.25	4,535,512.50
2/1/2035			814,356.25	814,356.25	
8/1/2035	2,905,000	4.250%	814,356.25	3,719,356.25	4,533,712.50
2/1/2036			752,625.00	752,625.00	
8/1/2036	3,030,000	4.250%	752,625.00	3,782,625.00	4,535,250.00
2/1/2037			688,237.50	688,237.50	
8/1/2037	3,160,000	4.250%	688,237.50	3,848,237.50	4,536,475.00
2/1/2038			621,087.50	621,087.50	
8/1/2038	3,295,000	4.250%	621,087.50	3,916,087.50	4,537,175.00
2/1/2039			551,068.75	551,068.75	
8/1/2039	3,435,000	4.250%	551,068.75	3,986,068.75	4,537,137.50
2/1/2040			478,075.00	478,075.00	
8/1/2040	3,580,000	4.250%	478,075.00	4,058,075.00	4,536,150.00
2/1/2041			402,000.00	402,000.00	
8/1/2041	3,730,000	5.000%	402,000.00	4,132,000.00	4,534,000.00
2/1/2042			308,750.00	308,750.00	
8/1/2042	3,915,000	5.000%	308,750.00	4,223,750.00	4,532,500.00
2/1/2043			210,875.00	210,875.00	
8/1/2043	4,115,000	5.000%	210,875.00	4,325,875.00	4,536,750.00
2/1/2044			108,000.00	108,000.00	
8/1/2044	4,320,000	5.000%	108,000.00	4,428,000.00	4,536,000.00
	<b>73,445,000</b>		<b>63,111,157.50</b>	<b>\$ 136,556,157.50</b>	<b>\$ 136,556,157.50</b>

## OTHER FUNDS

### BOND DEBT SERVICES-SERIES 2015

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
4/2/2015					
8/1/2015	2,030,000	2.000%	701,463.68	2,731,463.68	2,731,463.68
2/1/2016			1,040,737.50	1,040,737.50	
8/1/2016	1,730,000	2.000%	1,040,737.50	2,770,737.50	3,811,475.00
2/1/2017			1,023,437.50	1,023,437.50	
8/1/2017	1,760,000	3.000%	1,023,437.50	2,783,437.50	3,806,875.00
2/1/2018			997,037.50	997,037.50	
8/1/2018	1,820,000	4.000%	997,037.50	2,817,037.50	3,814,075.00
2/1/2019			960,637.50	960,637.50	
8/1/2019	1,890,000	2.000%	960,637.50	2,850,637.50	3,811,275.00
2/1/2020			941,737.50	941,737.50	
8/1/2020	1,930,000	2.000%	941,737.50	2,871,737.50	3,813,475.00
2/1/2021			922,437.50	922,437.50	
8/1/2021	1,960,000	2.500%	922,437.50	2,882,437.50	3,804,875.00
2/1/2022			897,937.50	897,937.50	
8/1/2022	2,000,000	4.000%	897,937.50	2,897,937.50	3,795,875.00
2/1/2023			857,937.50	857,937.50	
8/1/2023	2,075,000	5.000%	857,937.50	2,932,937.50	3,790,875.00
2/1/2024			806,062.50	806,062.50	
8/1/2024	2,175,000	5.000%	806,062.50	2,981,062.50	3,787,125.00
2/1/2025			751,687.50	751,687.50	
8/1/2025	2,280,000	5.000%	751,687.50	3,031,687.50	3,783,375.00
2/1/2026			694,687.50	694,687.50	
8/1/2026	2,385,000	5.000%	694,687.50	3,079,687.50	3,774,375.00
2/1/2027			635,062.50	635,062.50	
8/1/2027	2,515,000	5.000%	635,062.50	3,150,062.50	3,785,125.00
2/1/2028			572,187.50	572,187.50	
8/1/2028	2,650,000	5.000%	572,187.50	3,222,187.50	3,794,375.00
2/1/2029			505,937.50	505,937.50	
8/1/2029	2,780,000	3.000%	505,937.50	3,285,937.50	3,791,875.00
2/1/2030			464,237.50	464,237.50	
8/1/2030	2,865,000	5.000%	464,237.50	3,329,237.50	3,793,475.00
2/1/2031			392,612.50	392,612.50	
8/1/2031	3,000,000	5.000%	392,612.50	3,392,612.50	3,785,225.00
2/1/2032			317,612.50	317,612.50	
8/1/2032	3,145,000	5.000%	317,612.50	3,462,612.50	3,780,225.00
2/1/2033			238,987.50	238,987.50	
8/1/2033	3,300,000	3.375%	238,987.50	3,538,987.50	3,777,975.00
2/1/2034			183,300.00	183,300.00	
8/1/2034	3,410,000	3.500%	183,300.00	3,593,300.00	3,776,600.00
2/1/2035			123,625.00	123,625.00	
8/1/2035	2,410,000	5.000%	123,625.00	2,533,625.00	2,657,250.00
2/1/2036			63,375.00	63,375.00	
8/1/2036	2,535,000	5.000%	63,375.00	2,598,375.00	2,661,750.00
	<b>52,645,000</b>		<b>27,484,013.68</b>	<b>\$ 80,129,013.68</b>	<b>\$ 80,129,013.68</b>

# OTHER FUNDS

## BOND DEBT SERVICES-SERIES 2016

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
9/20/2016					
2/1/2017			971,910.83	971,910.83	
8/1/2017			1,335,450.00	1,335,450.00	2,307,360.83
2/1/2018			1,335,450.00	1,335,450.00	
8/1/2018			1,335,450.00	1,335,450.00	2,670,900.00
2/1/2019			1,335,450.00	1,335,450.00	
8/1/2019			1,335,450.00	1,335,450.00	2,670,900.00
2/1/2020			1,335,450.00	1,335,450.00	
8/1/2020	220,000	2.000%	1,335,450.00	1,555,450.00	2,890,900.00
2/1/2021			1,333,250.00	1,333,250.00	
8/1/2021	450,000	2.000%	1,333,250.00	1,783,250.00	3,116,500.00
2/1/2022			1,328,750.00	1,328,750.00	
8/1/2022	685,000	3.000%	1,328,750.00	2,013,750.00	3,342,500.00
2/1/2023			1,318,475.00	1,318,475.00	
8/1/2023	915,000	3.000%	1,318,475.00	2,233,475.00	3,551,950.00
2/1/2024			1,304,750.00	1,304,750.00	
8/1/2024	1,260,000	5.000%	1,304,750.00	2,564,750.00	3,869,500.00
2/1/2025			1,273,250.00	1,273,250.00	
8/1/2025	1,325,000	5.000%	1,273,250.00	2,598,250.00	3,871,500.00
2/1/2026			1,240,125.00	1,240,125.00	
8/1/2026	1,390,000	5.000%	1,240,125.00	2,630,125.00	3,870,250.00
2/1/2027			1,205,375.00	1,205,375.00	
8/1/2027	1,460,000	5.000%	1,205,375.00	2,665,375.00	3,870,750.00
2/1/2028			1,168,875.00	1,168,875.00	
8/1/2028	1,530,000	5.000%	1,168,875.00	2,698,875.00	3,867,750.00
2/1/2029			1,130,625.00	1,130,625.00	
8/1/2029	1,610,000	5.000%	1,130,625.00	2,740,625.00	3,871,250.00
2/1/2030			1,090,375.00	1,090,375.00	
8/1/2030	1,690,000	5.000%	1,090,375.00	2,780,375.00	3,870,750.00
2/1/2031			1,048,125.00	1,048,125.00	
8/1/2031	1,770,000	5.000%	1,048,125.00	2,818,125.00	3,866,250.00
2/1/2032			1,003,875.00	1,003,875.00	
8/1/2032	1,860,000	5.000%	1,003,875.00	2,863,875.00	3,867,750.00
2/1/2033			957,375.00	957,375.00	
8/1/2033	1,955,000	5.000%	957,375.00	2,912,375.00	3,869,750.00
2/1/2034			908,500.00	908,500.00	
8/1/2034	2,050,000	5.000%	908,500.00	2,958,500.00	3,867,000.00
2/1/2035			857,250.00	857,250.00	
8/1/2035	2,155,000	5.000%	857,250.00	3,012,250.00	3,869,500.00
2/1/2036			803,375.00	803,375.00	
8/1/2036	2,260,000	5.000%	803,375.00	3,063,375.00	3,866,750.00
2/1/2037			746,875.00	746,875.00	
8/1/2037	2,375,000	5.000%	746,875.00	3,121,875.00	3,868,750.00
2/1/2038			687,500.00	687,500.00	
8/1/2038	2,495,000	5.000%	687,500.00	3,182,500.00	3,870,000.00
2/1/2039			625,125.00	625,125.00	
8/1/2039	2,620,000	5.000%	625,125.00	3,245,125.00	3,870,250.00
2/1/2040			559,625.00	559,625.00	
8/1/2040	2,750,000	5.000%	559,625.00	3,309,625.00	3,869,250.00
2/1/2041			490,875.00	490,875.00	
8/1/2041	2,885,000	5.000%	490,875.00	3,375,875.00	3,866,750.00
2/1/2042			418,750.00	418,750.00	
8/1/2042	3,030,000	5.000%	418,750.00	3,448,750.00	3,867,500.00
2/1/2043			343,000.00	343,000.00	
8/1/2043	3,185,000	5.000%	343,000.00	3,528,000.00	3,871,000.00
2/1/2044			263,375.00	263,375.00	
8/1/2044	3,340,000	5.000%	263,375.00	3,603,375.00	3,866,750.00
2/1/2045			179,875.00	179,875.00	
8/1/2045	3,510,000	5.000%	179,875.00	3,689,875.00	3,869,750.00
2/1/2046			92,125.00	92,125.00	
8/1/2046	3,685,000	5.000%	92,125.00	3,777,125.00	3,869,250.00
	<u>54,460,000</u>		<u>\$ 55,079,010.83</u>	<u>\$ 109,539,010.83</u>	<u>\$ 109,539,010.83</u>

## OTHER FUNDS

### BOND DEBT SERVICES - SERIES 2017A

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
3/15/2017					
6/15/2017			281,864.06	281,864.06	
12/15/2017	960,000	2.000%	563,728.13	1,523,728.13	1,805,592.19
6/15/2018			554,128.13	554,128.13	
12/15/2018	690,000	3.000%	554,128.13	1,244,128.13	1,798,256.26
6/15/2019			543,778.13	543,778.13	
12/15/2019	710,000	3.000%	543,778.13	1,253,778.13	1,797,556.26
6/15/2020			533,128.13	533,128.13	
12/15/2020	730,000	3.000%	533,128.13	1,263,128.13	1,796,256.26
6/15/2021			522,178.13	522,178.13	
12/15/2021	765,000	3.000%	522,178.13	1,287,178.13	1,809,356.26
6/15/2022			510,703.13	510,703.13	
12/15/2022	800,000	4.000%	510,703.13	1,310,703.13	1,821,406.26
6/15/2023			494,703.13	494,703.13	
12/15/2023	835,000	4.000%	494,703.13	1,329,703.13	1,824,406.26
6/15/2024			478,003.13	478,003.13	
12/15/2024	875,000	5.000%	478,003.13	1,353,003.13	1,831,006.26
6/15/2025			456,128.13	456,128.13	
12/15/2025	925,000	5.000%	456,128.13	1,381,128.13	1,837,256.26
6/15/2026			433,003.13	433,003.13	
12/15/2026	975,000	5.000%	433,003.13	1,408,003.13	1,841,006.26
6/15/2027			408,628.13	408,628.13	
12/15/2027	1,010,000	5.000%	408,628.13	1,418,628.13	1,827,256.26
6/15/2028			383,378.13	383,378.13	
12/15/2028	1,050,000	5.000%	383,378.13	1,433,378.13	1,816,756.26
6/15/2029			357,128.13	357,128.13	
12/15/2029	1,100,000	5.000%	357,128.13	1,457,128.13	1,814,256.26
6/15/2030			329,628.13	329,628.13	
12/15/2030	1,160,000	5.000%	329,628.13	1,489,628.13	1,819,256.26
6/15/2031			300,628.13	300,628.13	
12/15/2031	1,225,000	3.375%	300,628.13	1,525,628.13	1,826,256.26
6/15/2032			279,956.25	279,956.25	
12/15/2032	1,275,000	3.500%	279,956.25	1,554,956.25	1,834,912.50
6/15/2033			257,643.75	257,643.75	
12/15/2033	1,320,000	3.625%	257,643.75	1,577,643.75	1,835,287.50
6/15/2034			233,718.75	233,718.75	
12/15/2034	1,365,000	3.750%	233,718.75	1,598,718.75	1,832,437.50
6/15/2035			208,125.00	208,125.00	
12/15/2035	2,540,000	3.750%	208,125.00	2,748,125.00	2,956,250.00
6/15/2036			160,500.00	160,500.00	
12/15/2036	2,630,000	4.000%	160,500.00	2,790,500.00	2,951,000.00
6/15/2037			107,900.00	107,900.00	
12/15/2037	5,395,000	4.000%	107,900.00	5,502,900.00	5,610,800.00
	<b>28,335,000</b>		<b>\$ 15,951,567.33</b>	<b>\$ 44,286,567.33</b>	<b>\$ 44,286,567.33</b>

## OTHER FUNDS

### BOND DEBT SERVICES - SERIES 2017B

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
02/01/20			50,277.50	50,277.50	
08/01/20	391,828.27	2.73%	88,725.00	480,553.27	530,830.77
02/01/2019			83,376.54	83,376.54	
08/01/2019	364,077.68	2.73%	83,376.54	447,454.22	530,830.76
02/01/2020			78,406.88	78,406.88	
08/01/2020	374,017.00	2.73%	78,406.88	452,423.88	530,830.76
02/01/2021			73,301.55	73,301.55	
08/01/2021	384,227.66	2.73%	73,301.55	457,529.21	530,830.76
02/01/2022			68,056.84	68,056.84	
08/01/2022	394,717.08	2.73%	68,056.84	462,773.92	530,830.76
02/01/2023			62,668.96	62,668.96	
08/01/2023	405,492.85	2.73%	62,668.96	468,161.81	530,830.77
02/01/2024			57,133.98	57,133.98	
08/01/2024	416,562.81	2.73%	57,133.98	473,696.79	530,830.77
02/01/2025			51,447.90	51,447.90	
08/01/2025	427,934.97	2.73%	51,447.90	479,382.87	530,830.77
02/01/2026			45,606.58	45,606.58	
08/01/2026	439,617.60	2.73%	45,606.58	485,224.18	530,830.76
02/01/2027			39,605.80	39,605.80	
08/01/2027	451,619.16	2.73%	39,605.80	491,224.96	530,830.76
02/01/2028			33,441.20	33,441.20	
08/01/2028	463,948.36	2.73%	33,441.20	497,389.56	530,830.76
02/01/2029			27,108.31	27,108.31	
08/01/2029	476,614.15	2.73%	27,108.31	503,722.46	530,830.77
02/01/2030			20,602.52	20,602.52	
08/01/2030	489,625.72	2.73%	20,602.52	510,228.24	530,830.76
02/01/2031			13,919.13	13,919.13	
08/01/2031	502,992.50	2.73%	13,919.13	516,911.63	530,830.76
02/01/2032			7,053.29	7,053.29	
08/01/2032	516,724.19	2.73%	7,053.29	523,777.48	530,830.77
	6,500,000.00		1,462,461.46	7,962,461.46	7,962,461.46

## OTHER FUNDS

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### CITY OF COMMERCE CITY

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# CAPITAL PROJECT FUNDS

## WATER RIGHTS ACQUISITION FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	<b>\$ 7,418,961</b>	<b>\$ 8,965,737</b>		<b>\$ 8,965,737</b>
<b>Revenues</b>				
Water Aquisition Fees	\$ 2,012,216	\$ 1,145,352	\$ 2,080,788	\$ 2,050,850
Investment Earnings	\$ 51,672	\$ 11,000	\$ 30,836	\$ 11,000
Sale of Assets-Water Rights	\$ 13,720	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 2,077,607</b>	<b>\$ 1,156,352</b>	<b>\$ 2,111,624</b>	<b>\$ 2,061,850</b>
<b>Expenditures</b>				
Water Share Acquisition	\$ -	\$ 625,521	\$ 2,262	\$ 1,531,019
<b>Transfer Out</b>				
Transfer to General Fund (Debt)	\$ 530,831	\$ 530,831	\$ 530,831	\$ 530,831
<b>Total Expenditures</b>	<b>\$ 530,831</b>	<b>\$ 1,156,352</b>	<b>\$ 533,093</b>	<b>\$ 2,061,850</b>
<b>Ending Fund Balance</b>				
Committed for Water Rights	\$ 3,437,827	\$ 3,437,827	\$ -	\$ 3,437,827
Restricted - Assets Held for Resale	\$ 5,465,582	\$ 5,465,582	\$ -	\$ 5,465,582
Restricted - Emergenices	\$ 62,328	\$ 62,328	\$ -	\$ 62,328
<b>Total Ending Fund Balance</b>	<b>\$ 8,965,737</b>	<b>\$ 8,965,737</b>	<b>\$ -</b>	<b>\$ 8,965,737</b>

### DESCRIPTION

In June 2006, Ordinance #1633 recognizing revenues in the amount of \$3,250,000 and authorizing expenditures to purchase Water Rights and/or Equivalent Residential Units (ERUs) with the limitation that, expenditures shall not exceed revenues available within the Water Rights Acquisition Fund.

# CAPITAL PROJECT FUNDS

## SECOND CREEK DRAINAGE BASIN

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ 533,685	\$ 880,580		\$ 880,580
<b>Revenues</b>				
Impact Fees	\$ 14,368	\$ 185,091	\$ 8,617	\$ -
Interest Earnings	\$ 372,527	\$ -	\$ 620,568	\$ 599,008
<b>Transfers In</b>				
Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 386,895	\$ 185,091	\$ 629,185	\$ 599,008
<b>Expenditures</b>				
Project Expense	\$ 40,000	\$ 185,091	\$ -	\$ 599,008
<b>Transfers Out</b>				
CIPP Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 40,000	\$ 185,091	\$ -	\$ 599,008
Committed for Capital Outlay	\$ 868,973	\$ 868,973	\$ -	\$ 868,973
Restricted for Emergencies	\$ 11,607	\$ 11,607	\$ -	\$ 11,607
<b>Total Ending Fund Balance</b>	\$ 880,580	\$ 880,580	\$ -	\$ 880,580

### DESCRIPTION

The Second Creek Drainage Basin Fee is \$1,700/acre for new homes built in the drainage basin. This was approved by an ordinance in 2003. These funds may be used only for drainage improvements within the drainage basin.

# CAPITAL PROJECT FUNDS

## THIRD CREEK DRAINAGE BASIN FUND

### FUND DETAIL

	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
Beginning Fund Balance	\$	62,615	\$	89,459			\$ 89,459
<b>Revenues</b>							
Impact Fees	\$	25,354	\$	8,456	\$	7,127	\$ 12,425
Interest earnings	\$	1,491	\$	-	\$	630	\$ -
<b>Total Revenues</b>	<b>\$</b>	<b>26,844</b>	<b>\$</b>	<b>8,456</b>	<b>\$</b>	<b>7,757</b>	<b>\$ 12,425</b>
<b>Expenditures</b>							
Project Expense	\$	-	\$	8,456	\$	-	\$ 12,425
<b>Total Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>8,456</b>	<b>\$</b>	<b>-</b>	<b>\$ 12,425</b>
<b>Ending Fund Balance</b>							
Committed for Capital Outlay	\$	88,654	\$	88,654	\$	-	\$ 88,654
Restricted for Emergencies	\$	805	\$	805	\$	-	\$ 805
<b>Total Ending Fund Balance</b>	<b>\$</b>	<b>89,459</b>	<b>\$</b>	<b>89,459</b>	<b>\$</b>	<b>-</b>	<b>\$ 89,459</b>

### DESCRIPTION

The Third Creek Drainage Basin Fee is \$1,445/acre for new homes built in the drainage basin. This was approved by an ordinance in 2007. These funds may be used only for drainage improvements within the drainage basin.

# CAPITAL PROJECT FUNDS

## BUFFALO RUN TRIBUTARY DRAINAGE BASIN FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ 625,830	\$ 675,409		\$ 675,409
<b>Revenues</b>				
Impact Fees	\$ 129,674	\$ 69,573	\$ 113,905	\$ 96,630
Interest Earnings	\$ 13,791	\$ -	\$ 4,994	\$ -
<b>Transfers In</b>				
Fund Balance	\$ -	\$ 114,177	\$ -	\$ -
<b>Total Revenues</b>	\$ 143,465	\$ 183,750	\$ 118,899	\$ 96,630
<b>Expenditures</b>				
Project Expense	\$ 93,886	\$ 183,750	\$ 34,613	\$ 96,630
<b>Transfers Out</b>				
CIPP	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 93,886	\$ 183,750	\$ 34,613	\$ 96,630
<b>Ending Fund Balance</b>				
Restricted For Emergencies	\$ 4,304	\$ 4,304	\$ -	\$ 4,304
Committed for Capital Outlay	\$ 671,105	\$ 671,105	\$ -	\$ 671,105
<b>Total Ending Fund Balance</b>	\$ 675,409	\$ 675,409	\$ -	\$ 675,409

### DESCRIPTION

The Buffalo Run Tributary Drainage Basin Fee is \$2,132/acre for new homes built in the drainage basin. This was approved by an ordinance in 2005. These funds may be used only for drainage improvements, within the drainage basin.



# CAPITAL PROJECT FUNDS

## IMPACT FEE FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ 5,142,243	\$ 6,643,369		\$ 6,643,369
<b>Revenues</b>				
Impact Fees - Parks/Open Space	\$ 932,151	\$ 651,351	\$ 883,315	\$ 876,813
Impact Fees - Drainage	\$ 286,655	\$ 84,924	\$ 246,181	\$ 128,623
Impact Fees - Landscape	\$ 5,247	\$ 3,250	\$ 289	\$ -
Impact Fees - Roads	\$ 2,014,572	\$ 805,681	\$ 2,185,028	\$ 1,676,259
<b>Transfers In</b>				
Fund Balance-Roads	\$ -	\$ -	\$ -	\$ 396,377
<b>Total Revenues</b>	\$ 3,238,626	\$ 1,545,206	\$ 3,314,813	\$ 3,078,072
<b>Expenditures</b>				
Restricted Impact - Parks/Open Space	\$ -	\$ 402,501	\$ -	\$ 801,738
Restricted Impact - Drainage	\$ -	\$ 84,924	\$ -	\$ -
Restricted Impact - Landscape	\$ -	\$ 3,250	\$ -	\$ -
Restricted Impact - Roads	\$ 198,541	\$ 805,681	\$ 78,903	\$ 1,256,259
<b>Transfers Out</b>				
CIPP Fund - Parks	\$ -	\$ 248,850	\$ 248,850	\$ 1,020,075
CIPP Fund - Drainage	\$ 73,500	\$ -	\$ -	\$ -
CIPP Fund - Roads	\$ 1,465,459	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,737,500	\$ 1,545,206	\$ 327,753	\$ 3,078,072
<b>Ending Fund Balance</b>				
Committed - Parks/Open Space	\$ 3,688,548	\$ 3,688,548	\$ -	\$ 3,688,548
Committed - Drainage	\$ 438,662	\$ 438,662	\$ -	\$ 438,662
Committed - Landscape	\$ 146,049	\$ 146,049	\$ -	\$ 146,049
Committed - Roads	\$ 2,370,110	\$ 2,370,110	\$ -	\$ 2,370,110
<b>Total Ending Fund Balance</b>	\$ 6,643,369	\$ 6,643,369	\$ -	\$ 6,643,369

### DESCRIPTION

#### Parks/Open Space

Currently, the Impact Fee for Parks/Open Space is \$0.34 per square foot of residential lot area.

Use of the Funds: These funds may be used only for the acquisition, planning, and construction of public parks, trails, and recreation facilities, and may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

# CAPITAL PROJECT FUNDS

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## DESCRIPTION – CONTINUED

### **Transportation**

The Commerce City Road Impact Fee Ordinance established the Impact Fee for the northern range defined as the area of the city located (i) east of the Union Pacific Railroad tracks and north of 80th Avenue; and (ii) west of the Union Pacific Railroad tracks and north of 88th Avenue.

Currently, the Transportation Impact Fee is \$1,181 per house, \$726 per townhome or \$4,471 per 1,000 square feet of commercial space under 100,000 square feet in size in new development. There are different fees for other sizes and types of construction.

Use of the Funds: These funds may be used only for building, maintaining, and improving roads within the road benefit district where the funds were collected. There are three road benefit districts: (i) District 1 is the area of the northern range west of Highway 2 and north of 80<sup>th</sup> Avenue; (ii) District 2 is the area of the northern range between Highway 2 and Picadilly Road; (iii) District 3 is the areas of the northern range east of Picadilly Road. The funds are to be appropriated by the City Council at the time of the annual budget upon the recommendation of the Impact Fee Administrator.

### **Drainage**

Until 2003, Drainage Impact Fees were established solely by development agreement as negotiated by the City's Public Works Department. Currently, the city calculates what we charge per housing based on the regional drainage impact fee for that basin. In 2003, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$1,700 per developable acre for the Second Creek drainage basin. In 2005, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$2,132 per developable acre for the Buffalo Run Tributary Drainage Basin. The DFA 0053 Drainage Basin fee was established in 2006 at \$3,055 per developable acre. In 2007, the City Council approved an ordinance establishing a Regional Drainage Improvements Impact Fee at \$1,445 per developable acre for the Third Creek Drainage Basin. These funds may be used only for drainage improvements.

### **Landscape**

In some cases the City has collected a Landscape Fee from developments for future landscape installation along arterial roadways. This is a voluntary Impact Fee not an ordinance requirement. In many cases the arterial roadways were not required to be constructed immediately and there was a need to create an account for the City to install landscape elements at a later date. This helps with the shortfall in the Road Impact Fee that does not adequately provide for landscape costs. In 2018 the Landscape Fee was modified to only pertain to commercial properties.

# CAPITAL PROJECT FUNDS

## CC/BSD USE TAX FUND

### FUND DETAIL

	2020 Actual	2021 Adopted	As of 9/30/21	2022 Budget
<b>Beginning Fund Balance</b>	\$ 1,339,050	\$ 188,219		\$ 188,219
<b>Revenues</b>				
Investment earnings	\$ 22,301	\$ -	\$ 1,286	\$ -
Agreements	\$ -	\$ -	\$ -	\$ -
<b>Transfer In</b>				
Transfer from Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 22,301	\$ -	\$ 1,286	\$ -
<b>Expenditures</b>				
Project Expense	\$ 673,132	\$ -	\$ -	\$ -
<b>Transfer Out</b>				
Transfer to CIPP	\$ 500,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 1,173,132	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 188,219	\$ 188,219		\$ 188,219
Restricted for Capital Outlay	\$ 187,550	\$ 187,550	\$ -	\$ 187,550
Restricted for Emergencies	\$ 669	\$ 669	\$ -	\$ 669
<b>Total Ending Fund Balance</b>	\$ 188,219	\$ 188,219	\$ -	\$ 188,219

### DESCRIPTION

In December of 2002 an Intergovernmental Agreement between The City of Commerce City and Brighton School District No. 27 of Adams County set up the Commerce City-Brighton School District Use Tax fund. This agreement requires that upon receipt of use taxes paid to Commerce City by the school district those funds be deposited in this interest bearing restricted account. These funds shall be used only for the cost of financing, design, land acquisition, site development, and construction of (i) recreational facilities, (ii) school/park sites and (iii) Gymnasiums located within both the city and the school district. Expenditure of the funds must be approved by both City Council, representing Commerce City, and the School Board representing the School District.

## CAPITAL PROJECT FUNDS

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### CITY OF COMMERCE CITY

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# CAPITAL IMPROVEMENTS AND PRESERVATION

## CAPITAL IMPROVEMENTS AND PRESERVATION PLAN FUND

	2020 Actual	2021 Adopted	2022 Budget
<b>Beginning Fund Balance</b>	<b>\$ 38,655,239</b>	<b>\$ 45,463,601</b>	<b>\$ 45,463,601</b>
<b>Revenues</b>			
Transportation Tax	\$ 2,042,892	\$ 1,636,780	\$ 2,115,000
Adams County Open Space	\$ 1,094,046	\$ 608,832	\$ 725,174
Highway Users Tax	\$ -	\$ 1,721,056	\$ 1,831,632
Road and Bridge Tax	\$ -	\$ 607,403	\$ 898,500
Cable Subscribers Fee (PEG)	\$ 42,225	\$ 42,231	\$ 42,183
Fund Balance - Transportation Tax	\$ -	\$ 469,643	\$ 882,120
Fund Balance - Adams County Open Space	\$ -	\$ -	\$ 1,193,231
Fund Balance - HUTF	\$ -	\$ -	\$ 111,930
Miscellaneous	\$ 985,221	\$ -	\$ -
2K Bond Earnings	\$ 214,220	\$ -	\$ -
Agreements - General	\$ 53,120	\$ -	\$ -
Grants - Miscellaneous	\$ 2,665,581	\$ -	\$ -
<b>Transfers In</b>			
Fund Balance - HUTF (GF)	\$ -	\$ 964,611	\$ -
Fund Balance - Road and Bridge (GF)	\$ -	\$ 296,647	\$ -
General Fund	\$ 3,696,681	\$ -	\$ 3,500,000
General Fund IT TIIP	\$ 227,991	\$ 225,000	\$ 296,751
General Fund - Road and Bridge Tax	\$ 578,881	\$ -	\$ -
General Fund - 2K fund balance	\$ 9,975,000	\$ 7,350,000	\$ 10,650,000
General Fund - Indirect Allocation LTC	\$ 116,701	\$ 115,680	\$ 131,720
Conservation Trust Fund	\$ 1,212,896	\$ 259,875	\$ 685,400
Fund Balance - Conservation Trust	\$ -	\$ -	\$ 572,749
General Fund - Highway User Tax	\$ 1,740,747	\$ -	\$ -
IT Retained Earnings	\$ 750,000	\$ -	\$ 193,000
Impact Fee Fund (Roads)	\$ 1,465,459	\$ -	\$ 420,000
Impact Fee Fund (Drainage)	\$ 73,500	\$ -	\$ 128,623
Fund Balance - Impact Fee (Drainage)	\$ -	\$ -	\$ 396,377
Impact Fee Fund (Parks)	\$ -	\$ 248,850	\$ 75,075
NIGID	\$ -	\$ -	\$ 1,700,000
CCUSB	\$ 500,000	\$ -	\$ -
Solid Waste Management Fund	\$ 1,102,500	\$ 1,096,106	\$ 1,186,677
Fund Balance - Solid Waste	\$ -	\$ 494,574	\$ 1,401,519
BRT Drainage Fund	\$ -	\$ 69,573	\$ -
BRT Drainage Fund (Fund Balance)	\$ -	\$ 114,177	\$ -
CCURA Derby	\$ -	\$ 525,000	\$ -
<b>Total Revenues</b>	<b>\$ 28,537,661</b>	<b>\$ 16,846,038</b>	<b>\$ 29,137,661</b>



# CAPITAL IMPROVEMENTS AND PRESERVATION

## CAPITAL IMPROVEMENTS AND PRESERVATION PLAN FUND – CONTIONUED

	2020 Actual	2021 Adopted	2022 Budget
<b>Expenditures</b>			
Appropriated Projects	\$ 21,729,299	\$ 15,346,235	\$ 28,012,278
<b>Transfers Out</b>			
Fund Balance (CIPP)	\$ -	\$ 115,680	\$ 131,720
Fund Balance (CIPP Contingency)	\$ -	\$ 756,061	\$ 424,799
Fund Balance (Road and Bridge)	\$ -	\$ -	\$ 526,681
Fund Balance (HUTF)	\$ -	\$ 383,874	\$ -
Fund Balance (Channel 8 PEG)	\$ -	\$ 42,231	\$ 42,183
Fund Balance (ADCO Open Space)	\$ -	\$ 201,957	\$ -
<b>Total Expenditures</b>	<b>\$ 21,729,299</b>	<b>\$ 16,846,038</b>	<b>\$ 29,137,661</b>
<b>Ending Fund Balance</b>			
Designated Carry-Over	\$ 39,771,877	\$ 39,771,877	\$ 39,771,877
Reserve - Emergency Reserve Fund	\$ 5,691,724	\$ 5,691,724	\$ 5,691,724
<b>Total Ending Fund Balance</b>	<b>\$ 45,463,601</b>	<b>\$ 45,463,601</b>	<b>\$ 45,463,601</b>

### Capital Projects Impacts to Operating Budget

The table below summarizes anticipated capital project impacts to the operating budget. Estimates represent anticipated additional project costs related to operations and maintenance of capital projects in the out-years included within the five-year Capital and Preservation Plan (CIPP) planning horizon.

Project	Ongoing Maintenance Costs			
	2023	2024	2025	2026
Buffalo Run Golf Course Irrigation	25,000	25,000	25,000	25,000
Bison Ridge Park	-	150,000	150,000	150,000
Disc Golf Course	250	250	250	250
<b>Parks, Recreation &amp; Golf Total</b>	<b>\$25,250</b>	<b>\$175,250</b>	<b>\$175,250</b>	<b>\$175,250</b>
88th Ave Widening	-	10,000	10,000	10,000
Rosemary Widening	-	-	10,000	10,000
112th Widening	20,000	20,000	20,000	20,000
City Parking Lot Maintenance	-	50,000	50,000	50,000
Irondale Regional Drainage	300,000	300,000	300,000	300,000
Traffic Signal Program	120,000	120,000	120,000	120,000
Facility Assesment Projects	10,000	10,000	10,000	10,000
<b>Public Works Total</b>	<b>\$450,000</b>	<b>\$510,000</b>	<b>\$520,000</b>	<b>\$520,000</b>
<b>Ongoing Maintenance Costs Total</b>	<b>\$475,250</b>	<b>\$685,250</b>	<b>\$695,250</b>	<b>\$695,250</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

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## INTRODUCTION

Commerce City continues to be one of Colorado's fastest-growing communities. As a result, the demand for superior transportation, recreation, and lifestyle is high. In order to meet the demand for these services, the City must continuously invest in capital improvement efforts. As such, the purpose of Commerce City's five-year 2022-2026 Capital Improvement Preservation Plan (CIPP) is to systematically guide capital expenditures that provide budget predictability while maintaining and improving public infrastructure. Because infrastructure investments typically require large-scale, multi-year resource commitments to implement successfully, producing a five-year CIPP is an important milestone for Commerce City. By establishing a five-year plan, the City improves its budget certainty, advances strategic goals and initiatives, communicates priorities to residents and other stakeholders, and systematically manages its project portfolio. This section of the budget provides background information on the CIPP, plan definitions, process, and project-specific information by year and proposed funding source. Intended to be a working document, the five-year CIPP will undergo regular updates from City Council based on public input and changing priorities.

## HISTORY

In 2013, Commerce City voters approved a 1.0 percent Sales and Use Tax increase that would fund \$144 million of capital improvements until January 1, 2019; in addition, \$40 million for concurrent construction projects was approved. Later, during the annual budget retreat in 2015, City Council identified the need to create a five-year CIPP. Once potential projects were weighted against evaluation criteria, an annual CIPP was approved in 2015 and 2016. Also in 2016, Council adopted a CIPP philosophy that focused on completing existing projects on schedule and within budget and adopted a more conservative approach to funding CIPP.

In 2017, City Council expanded upon this philosophy by (1) leveraging priority outcomes to guide capital investments, (2) affirming a commitment to maintain existing assets, and (3) recognizing the need to allocate more general fund revenues to capital needs.

## DEFINITIONS

A **capital expenditure** is an outlay of significant value that results in the acquisition of or addition to a capital asset that is property held or used for more than one year and typically more than five years. A **capital improvement project** will add value or extend the life of a capital asset. For the purposes of this program, capital improvement projects, which may include capital construction and capital maintenance projects, are defined as “non-recurring major projects.”

In general, CIPP projects include public infrastructure or building improvements that cost \$50,000 or more. CIPP projects do not include vehicles and equipment that are acquired and funded through the Fleet Management Internal Service Fund, or the routine acquisition of computers, related equipment, or software applications that are financed through the Information Technology Internal Services Fund. Facility capital projects funded through the Facility Services Internal Services Fund costing \$50,000 or more shall be treated as capital expenditures in a “special fund” under Section 12.10 “Lapse of Appropriation” provisions of the City Charter, without having to be budgeted within the Capital Improvement and Preservation Fund.

Capital projects and fixed assets that cost between \$5,000 and \$50,000 are budgeted under the capital outlay part of each department's budget request. Departmental needs assessments or studies that cost more than \$50,000 and are conducted in anticipation of or in preparation for a capital improvement project or city-wide strategic planning documents may be included in the CIPP.

# CAPITAL IMPROVEMENTS AND PRESERVATION

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## CIPP FRAMEWORK

In 2017, City Council established a tiered framework for the CIPP to better define categories of capital investment:

*Preservation Capital Projects:* Long-term asset maintenance/replacement of roads, flatwork, parks, and golf assets.

*Operational Capital Projects:* projects that meet the capital expenditure definition needed to meet regulatory or operational requirements, such as traffic signals, bridge replacements, emergency warning towers, sidewalk connections, drainage/water quality, studies/assessments, or park and roadway enhancements.

*Traditional Capital Projects:* new parks, recreation amenities, multi-modal transportation needs, and buildings.

Facilities, fleet, and information technology capital projects are funded through internal service funds and not the CIPP.

## APPLICABLE CHARTER PROVISIONS

The following Charter provisions are applicable to the five-year CIPP:

*Section 12.4, Schedule of Capital Outlay:* If requested, the City Manager shall submit to the City Council recommended capital outlay expenditures for the ensuing year.

*Section 12.10, Lapse of Appropriation:* Every appropriation, EXCEPT an appropriation for a capital expenditures fund or special fund, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered, unless otherwise provided by ordinance. An appropriation for a capital expenditures fund or special fund shall continue in effect until the purpose for which it has been made has been accomplished or abandoned or it is transferred as permitted in Section 12.11.

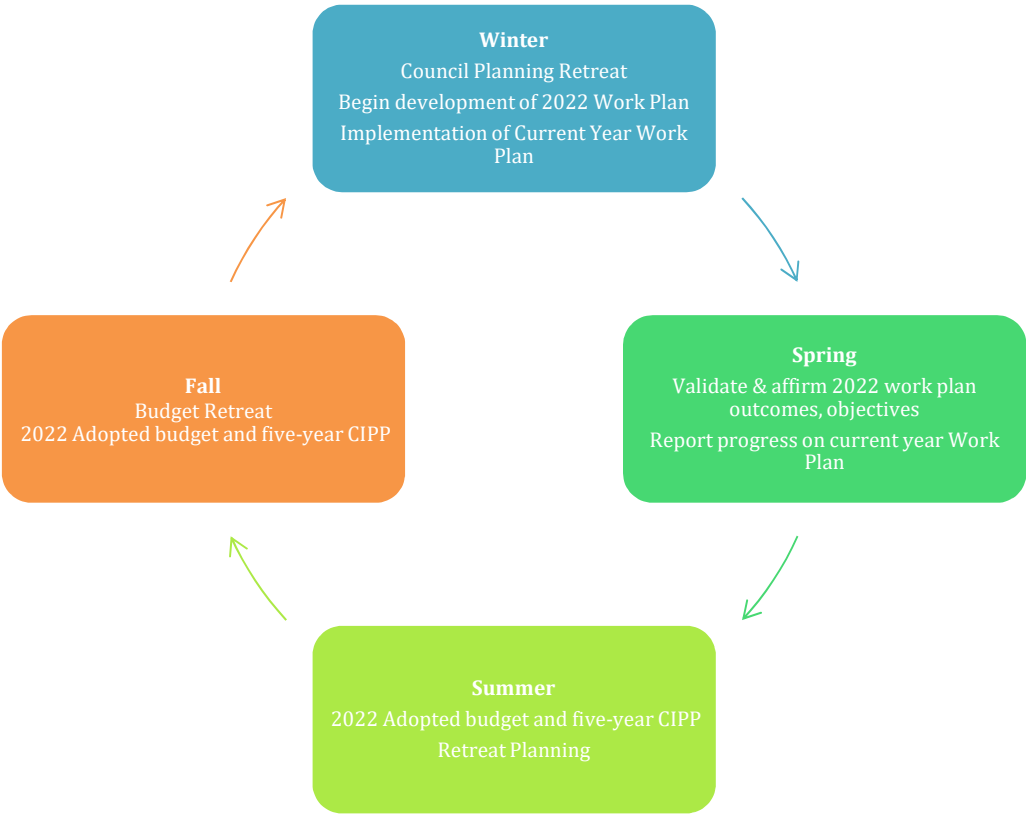
*Section 12.11, Capital Expenditures Fund and Special Funds (d).* Subject to provisions of Chapter XV and as permitted in Section 12.9, subsection (c), any unencumbered balance in funds created under authority of this Section may be transferred by the Council to any other fund, and likewise, Council may transfer any unencumbered balance from any other fund to any fund created under authority of this Section.

# CAPITAL IMPROVEMENTS AND PRESERVATION

## PLANNING PROCESS

The capital improvement budget process is the allocation of resources between competing demands and prioritizing projects in alignment with City Council’s goals, outcomes, and desired objectives. The CIPP adheres to the City’s Strategic Planning Cycle identified in Figure 1. Prior to presenting the draft five-year plan to City Council, the City Manager's Office works with department directors to identify the most pressing current and future needs.

Figure 1. Annual Strategic Planning Process



Before seeking project submittals from City departments, staff obtained City Council's feedback on their desired philosophy and approach to the CIPP process. At the planning retreat, Council expressed their desire to align capital investments with prioritized work plan outcomes.

# CAPITAL IMPROVEMENTS AND PRESERVATION

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## ANNUAL UPDATES

The 2022-2026 Capital Improvement and Preservation Plan is designed to serve as a tool that improves budget planning and decision-making. As Commerce City continues to grow, capital investments will be needed to meet demand from residents, businesses, and commuters alike.

Throughout the year, members of the general public, City Council, and City staff will identify projects that need to be considered for funding.

The CIPP planning process allows for review of these requests and will rely on department staff, and City Council to determine whether new needs rank higher than currently funded projects.

## FUNDING SOURCES

There are a variety of funding sources eligible for CIPP expenditures, including:

- General Fund
- Highway Users Tax
- Motor Vehicle Registrations
- Adams County Open Space Tax
- Conservation Trust Fund
- Drainage Basin Funds
- Solid Waste Tipping Fee
- Park Impact Fee
- Road Impact Fee
- Adams County Road & Bridge Tax
- General Improvement Districts
- Airport Revenue
- Community Development Block Grants (CDBG)
- Other Grants
- 2K Fund Balance

\*More information and definitions on these sources can be found in the Appendix.

The 2022-2026 CIPP followed a conservative funding approach, utilizing historical trends for projected revenue sources. The five-year plan does not rely on unpredictable revenues, such as third-party repayments or project close-outs, and did not predict additional bonding or certificates of participation at the time the five-year CIPP was developed. Although the 2021 did not require new general fund dollars or transfer, 2022-2026 includes a formal general fund transfer for capital projects, based on need determined by the City Manager. This transfer recognizes the need to create additional and consistent revenue streams for CIPP as the community continues to grow. In order to address unforeseen conditions and cost escalations, the plan also calls for the creation of a programmatic contingency that represents five percent of planned expenditures for certain funding sources. Prior to use, the City Manager will thoroughly review and approve contingency requests.

The 2022-2026 CIPP is summarized on the next few pages, beginning with a five-year table showing project plans across all five years. Following this table are more details for each project. 2022 project details include dollar amounts and funding sources, while 2023-2026 project details are summarized without dollar amounts and funding sources, as those are subject to change during each budget cycle.

# CAPITAL IMPROVEMENTS AND PRESERVATION

## CAPITAL EXPENDITURES 5 YEAR PLAN

PROJECTS	2022	2023	2024	2025	2026
Preservation	Budgeted	Plan	Plan	Plan	Plan
2021 PRG Preservation	\$ -	\$ -	\$ 570,000	\$ 1,000,000	\$ 1,100,000
Street Reconstruction	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Railroad Crossing Replacement Program	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Pavement Management	\$ 2,500,000	\$ 2,500,000	\$ 2,295,000	\$ 2,600,000	\$ 2,600,000
Traffic Signal Maintenance	\$ 120,000	\$ 126,000	\$ 132,300	\$ 138,915	\$ 145,861
Bridge Maintenance Program	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
City Parking Lot Maintenance	\$ -	\$ 500,000	\$ 500,000	\$ 100,000	\$ -
PROJECTS	2022	2023	2024	2025	2026
Operational	Budgeted	Plan	Plan	Plan	Plan
Concrete Flatwork	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Sidewalk Connectivity	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 96,000
ADA Compliance	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Buffalo Run Irrigation	\$ 3,340,773	\$ -	\$ -	\$ -	\$ -
HSIP Grant Match	\$ 229,129	\$ -	\$ -	\$ -	\$ -
MSC Material Storage Bay	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Long Lane Striping	\$ 150,000	\$ 157,500	\$ 163,375	\$ 173,644	\$ 182,326
Traffic Calming Program	\$ 30,000	\$ 31,500	\$ 33,075	\$ 34,729	\$ 36,465
Facility Assessment Projects	\$ 2,040,725	\$ 875,022	\$ 1,400,000	\$ 2,500,000	\$ 1,400,000
Highway 2 Median	\$ 250,000	\$ 1,000,000	\$ -	\$ -	\$ -
Fairfax Park Drainage	\$ 45,000	\$ 750,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
Buffalo Run Drainage Study	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Traffic Signal	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Regional Drainage Irondale OSP	\$ 1,500,000	\$ -	\$ 600,000	\$ 700,000	\$ 700,000
Automated Traffic Signal Performance Measures	\$ 47,400	\$ -	\$ -	\$ -	\$ -
IT TIIP	\$ 489,751	\$ -	\$ -	\$ -	\$ -
PROJECTS	2022	2023	2024	2025	2026
Traditional	Budgeted	Plan	Plan	Plan	Plan
88th Ave Widening	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -
62nd Ave. & Vasquez Intersection (MHGP TIF)	\$ 200,000	\$ 2,000,000	\$ -	\$ -	\$ -
96th Avenue Widening: I-76 - Hwy 2	\$ -	\$ -	\$ 400,000	\$ 1,000,000	\$ 1,000,000
Ragweed Draw Crossing	\$ 500,000	\$ -	\$ -	\$ -	\$ -
112th Avenue Widening	\$ 1,572,000	\$ -	\$ -	\$ -	\$ -
Chambers Road 104th to 112th	\$ -	\$ -	\$ 1,180,000	\$ 7,800,000	\$ 4,000,000
104th Ave Platte River to Hwy 85	\$ 1,700,000	\$ 916,000	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000
Colorado Blvd Bicycle/Pedestrian Improvements	\$ 680,000	\$ -	\$ -	\$ -	\$ -
Core City Infrastructure Improvements	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Disc Golf Course	\$ 71,500	\$ -	\$ -	\$ -	\$ -
Police Substation Design	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Rosemary Street Widening	\$ 1,150,000	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -
Bison Ridge Park	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -
120th & US85 Interchange	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -
I-76 On Ramp	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
	2022	2023	2024	2025	2026
Total	\$ 28,012,278	\$ 17,502,022	\$ 15,369,750	\$ 22,343,288	\$ 21,460,652
Contingency	\$ 509,799	\$ 775,101	\$ 768,488	\$ 1,117,164	\$ 1,073,033
Final Total	\$ 28,522,077	\$ 18,277,123	\$ 16,138,238	\$ 23,460,452	\$ 22,533,685

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget		Funding Sources	Amount	
Project Name:	Street Reconstruction	Solid Waste	500,000	
Project Type:	Preservation			
Description:	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions paved roads that need to be fully reconstructed also need to be reassessed.			
		Total Amount	500,000	
2022 Budget		Funding Sources	Amount	
Project Name:	Pavement Management	Solid Waste	905,820	
Project Type:	Preservation	Road & Bridge Tax	43,113	
Description:	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year Budget focused on roadways with pavement condition index less than 70.	HUTF	1,501,011	
		General Fund	50,056	
		Total Amount:	2,500,000	
2022 Budget		Funding Sources	Amount	
Project Name:	Traffic Signal Maintenance	Road & Bridge Tax	20,000	
Project Type:	Preservation	HUTF	100,000	
Description:	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.			
		Total Amount:	120,000	
2022 Budget		Funding Sources	Amount	
Project Name:	Bridge Maintenance Program	Transportation Tax	200,000	
Project Type:	Preservation			
Description:	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation, and updated signage.			
		Total Amount	200,000	

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Concrete Flatwork	<b>Road &amp; Bridge Tax</b>	<b>85,000</b>
<b>Project Type:</b> Operational	<b>Transportation Tax</b>	<b>165,000</b>
<b>Description:</b> Annual program to evaluate and replace substandard concrete, including broken sidewalk, curb, gutter, and concrete pavement panels.		
	<b>Total Amount</b>	<b>250,000</b>
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Sidewalk Connectivity	<b>Road &amp; Bridge Tax</b>	<b>96,000</b>
<b>Project Type:</b> Operational		
<b>Description:</b> Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.		
	<b>Total Amount:</b>	<b>96,000</b>
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Buffalo Run Irrigation	<b>ADCO Open Space</b>	<b>1,918,405</b>
<b>Project Type:</b> Operational	<b>Conservation Trust</b>	<b>1,258,149</b>
<b>Description:</b> Installation of a new irrigation system at Buffalo Run Golf Course	<b>General Fund</b>	<b>164,219</b>
	<b>Total Amount:</b>	<b>3,340,773</b>
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> HSIP Grant Match	<b>Solid Waste</b>	<b>229,129</b>
<b>Project Type:</b> Operational		
<b>Description:</b> The Highway Safety Improvement Program is a Federal-aid program to achieve a significant reduction in traffic fatalities and serious injuries on all public roads. The money allocated in 2022 is the City's local match for the grant		
	<b>Total Amount</b>	<b>229,129</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget	Funding Sources	Amount
<b>Project Name:</b> MSC Material Storage Bay <b>Project Type:</b> Operational <b>Description:</b> Construction of an Improved Storage Facility at the Municipal Services Center	General Fund	200,000
Total Amount		200,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Long Lane Striping <b>Project Type:</b> Operational <b>Description:</b> Annual Program to re-stripe all collector and arterial roadways within the City	Transportation Tax	150,000
Total Amount:		150,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Traffic Calming Program <b>Project Type:</b> Operational <b>Description:</b> Program to help ease congestion and adverse traffic around the city.	Road & Bridge Tax	30,000
Total Amount:		30,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Facility Assessment Projects <b>Project Type:</b> Operational <b>Description:</b> Recently all City Facilities were assessed and several projects were identified including HVAC, roof, and AC work. These funds will help complete a portion of that work	General Fund	2,040,725
Total Amount		2,040,725

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget		Funding Sources	Amount
<b>Project Name:</b>	Highway 2 Median	<b>Transportation Tax</b>	<b>250,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	Install 4' median on Highway 2 from 75th Place to 112th Avenue. Budget in 2022 is for design with construction in 2023. This median will improve safety by preventing drivers from crossing the center line.		
		<b>Total Amount</b>	<b>250,000</b>
2022 Budget		Funding Sources	Amount
<b>Project Name:</b>	Fairfax Park Drainage	<b>General Fund</b>	<b>45,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	This project is to study and initiate infrastructure improvements through Urban Drainage to determine how to address the outfall system that is too small.		
		<b>Total Amount</b>	<b>45,000</b>
2022 Budget		Funding Sources	Amount
<b>Project Name:</b>	Traffic Signal Installation	<b>Road Impact Fee</b>	<b>400,000</b>
<b>Project Type:</b>	Operational		
<b>Description:</b>	The City is experiencing rapid growth. In order to keep the traveling public safe, traffic signals need to be installed as they are warranted.		
		<b>Total Amount</b>	<b>400,000</b>
2022 Budget		Funding Sources	Amount
<b>Project Name:</b>	Regional Drainage Irondale OSP	<b>General Fund</b>	<b>800,000</b>
<b>Project Type:</b>	Operational	<b>Transportation Tax</b>	<b>700,000</b>
<b>Description:</b>	Currently, the Irondale neighborhood lacks storm sewer infrastructure. This project will help to alleviate local flooding problems and help to promote the redevelopment of the Irondale neighborhood.		
		<b>Total Amount</b>	<b>1,500,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Automated Traffic Signal Performance <b>Project Type:</b> Operational <b>Description:</b> Project to help improve the performance of various traffic signals throughout the City.	Transportation Tax	47,400
Total Amount:		47,400
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> 88th Avenue Widening <b>Project Type:</b> Traditional <b>Description:</b> This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2, 88th Avenue would be widen to a local industrial road. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.	2K Fund Balance	1,500,000
Total Amount		1,500,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> 62nd Avenue And Vasquez Intersection <b>Project Type:</b> Traditional <b>Description:</b> The intersection of US85 and 62nd Avenue is an important intersection for the commercial development of the MHGP. This project is being done in coordination with CDOT to improve the overall safety and functionality of the corridor.	General Fund	200,000
Total Amount		200,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Ragweed Draw Crossing <b>Project Type:</b> Traditional <b>Description:</b> A crossing is needed under the O'Brian Canal for Ragweed Draw so that the upstream basin can continue development. The City is experiencing rapid growth within this drainage basin and regional improvements are needed to adequately handle the drainage.	Drainage Impact Fee	500,000
Total Amount:		500,000

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget	Funding Sources	Amount
<b>Project Name:</b> 112th Avenue Widening	<b>Transportation Tax</b>	<b>1,372,000</b>
<b>Project Type:</b> Traditional	<b>HUTF</b>	<b>200,000</b>
<b>Description:</b> This multi-year project would reconstruct and widen 112th Avenue from Parkside Drive to High Plains Parkway.		
	<b>Total Amount:</b>	<b>1,572,000</b>
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> 104th Avenue Widening	<b>NIGID</b>	<b>1,700,000</b>
<b>Project Type:</b> Traditional		
<b>Description:</b> Due to rapid growth of the City, the widening of 104th Avenue is needed to provide safe and efficient travel for our residents. This project will widen 104th Avenue from South Platte River to Highway 85. The 2022 phase includes design engineering.		
	<b>Total Amount</b>	<b>1,700,000</b>
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Colorado Blvd Bicycle and Pedestrian Imp.	<b>Solid Waste</b>	<b>580,000</b>
<b>Project Type:</b> Traditional	<b>Transportation Tax</b>	<b>50,000</b>
<b>Description:</b> Improve Colorado Boulevard from 68th Ave to 70th Ave by adding curb, gutter, bike lanes, storm sewer and sidewalks. This project will provide connections for neighborhood residents, enabling safer access to the light rail station and the new elementary school site.	<b>HUTF</b>	<b>50,000</b>
	<b>Total Amount</b>	<b>680,000</b>
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Core City Infrastructure	<b>Solid Waste</b>	<b>250,000</b>
<b>Project Type:</b> Traditional		
<b>Description:</b> Continue to address pavement within the core city that has a PCI below 70. In addition any missing sidewalks and drainage will be identified.		
	<b>Total Amount</b>	<b>250,000</b>

# CAPITAL IMPROVEMENTS AND PRESERVATION

2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Disc Golf Course <b>Project Type:</b> Traditional <b>Description:</b> Design and installation of a beginner 9-hole disc golf course at Fronterra Park.	Parks Impact Fee	71,500
Total Amount		71,500
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> Rosemary Widening <b>Project Type:</b> Traditional <b>Description:</b> Multi-year project to widen Rosemary to four lanes from 80th Avenue to 88th Avenue. The 2022 phase will include design and other early work.	2K Fund Balance	1,150,000
Total Amount:		1,150,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> 120th and US85 Interchange <b>Project Type:</b> Traditional <b>Description:</b> Due to the rapid growth of the City, the construction of an interchange at 120th Avenue and US85 is needed to provide safe and efficient travel for our residents.	2K Fund Balance	8,000,000
Total Amount:		8,000,000
2022 Budget	Funding Sources	Amount
<b>Project Name:</b> IT TIIP <b>Project Type:</b> Traditional <b>Description:</b> Projects include a replacement for the City's Electronic Documents system, several Public Safety projects, and a GPS tracking program for the City's fleet.	General Fund IT Retained Earnings	296,751 193,000
Total Amount		489,751

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 - 2026 Planned Projects	
<b>Project Name:</b>	PRG Preservation
<b>Project Type:</b>	Preservation
<b>Description:</b>	Annual program to maintain and improve all of the City's existing parks and facilities.
<b>Project Name:</b>	Street Reconstruction
<b>Project Type:</b>	Preservation
<b>Description:</b>	The pavement management program is only designed to help maintain paved roads that do not need full reconstruction. In order to maintain Citywide pavement conditions, we also need to address paved roads that need to be fully reconstructed.
<b>Project Name:</b>	Railroad Crossing Replacement Program
<b>Project Type:</b>	Preservation
<b>Description:</b>	This program will replace outdated railroad crossings throughout the City.
<b>Project Name:</b>	Pavement Management
<b>Project Type:</b>	Preservation
<b>Description:</b>	Annual roadway maintenance project identifies routine, preventative, and corrective maintenance procedures. Multi-year plan focused on roadways with pavement condition index less than 70.
<b>Project Name:</b>	Traffic Signal Maintenance
<b>Project Type:</b>	Preservation
<b>Description:</b>	Annual program to evaluate and replace or upgrade traffic signal equipment as needed.
<b>Project Name:</b>	Bridge Maintenance Program
<b>Project Type:</b>	Preservation
<b>Description:</b>	The City has 24 bridges that need a variety of improvements, including updated bridge rails, deck repair, superstructure/substructure repair, scour mitigation and updated signage.
<b>Project Name:</b>	City Parking Lot Maintenance
<b>Project Type:</b>	Preservation
<b>Description:</b>	This project would maintain and make improvements to the Civic Center parking lot

# CAPITAL IMPROVEMENTS AND PRESERVATION

## 2023 - 2026 Planned Projects

**Project Name:** Concrete Flatwork  
**Project Type:** Operational  
**Description:** Annual program to evaluate and replace or substandard concrete including broken sidewalk, curb, gutter, and concrete pavement panels.

**Project Name:** Sidewalk Connectivity  
**Project Type:** Operational  
**Description:** Annual program to install sidewalks where gaps currently exist between sections of existing sidewalk or where priority connections are identified. This project will also upgrade curb ramps to current ADA standards, as appropriate.

**Project Name:** ADA Compliance  
**Project Type:** Operational  
**Description:** Projects that bring PRG facilities and amenities into ADA compliance.

**Project Name:** Long Lane Striping  
**Project Type:** Operational  
**Description:** Annual Program to re-stripe all collector and arterial roadways within the City

**Project Name:** Traffic Calming Program  
**Project Type:** Operational  
**Description:** Program to help slow traffic to speed limits around the city.

**Project Name:** Facility Assessment Projects  
**Project Type:** Operational  
**Description:** Program to assess the condition of City owned facilities and prioritize capital equipment repairs and replacements.

**Project Name:** Highway 2 Median  
**Project Type:** Operational  
**Description:** Install 4' median on Highway 2 from 75th Place to 112th Avenue. Budget in 2022 would be for design with construction in 2023. This median will improve safety by preventing drivers from crossing the center line.

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 - 2026 Planned Projects	
<b>Project Name:</b>	Fairfax Park Drainage
<b>Project Type:</b>	Operational
<b>Description:</b>	This project is to study and initiate infrastructure improvements through Urban Drainage to determine how to address the outfall system that is too small.
<b>Project Name:</b>	Buffalo Run Drainage Study
<b>Project Type:</b>	Operational
<b>Description:</b>	This project would be to conduct a study to determine the best way to convey storm drainage across the golf course to the regional detention pond located at 120th and Laredo Street.
<b>Project Name:</b>	Traffic Signal Installation
<b>Project Type:</b>	Operational
<b>Description:</b>	The City is experiencing rapid growth. In order to keep the traveling public safe, traffic signals need to be installed as they are warranted.
<b>Project Name:</b>	Regional Drainage Irondale OSP
<b>Project Type:</b>	Operational
<b>Description:</b>	Currently, the Irondale neighborhood lacks storm sewer infrastructure. This project will help to alleviate local flooding problems and help to promote the redevelopment of the Irondale neighborhood.
<b>Project Name:</b>	88th Avenue Widening
<b>Project Type:</b>	Traditional
<b>Description:</b>	This multi-year project would widen 88th Avenue to a four lane arterial from I-76 to Rosemary. From Rosemary to Hwy 2 88th Avenue would be widen to a local industrial. Improvements would include: a raised median, where possible, curb, gutter, and sidewalks.
<b>Project Name:</b>	62nd Avenue And Vasquez Intersection
<b>Project Type:</b>	Traditional
<b>Description:</b>	The intersection of US/85 and 62nd Avenue is an important intersection for the commercial development of the MHGP. This project is being done in coordination with CDOT to improve the overall safety and functionality of the corridor.
<b>Project Name:</b>	96th Avenue Widening: I-76 - HWY 2
<b>Project Type:</b>	Traditional
<b>Description:</b>	Widen and improve Highway 96 from Highway 2 to I-76

# CAPITAL IMPROVEMENTS AND PRESERVATION

2023 - 2026 Planned Projects	
<b>Project Name:</b>	Chambers Road 104th to 112th
<b>Project Type:</b>	Traditional
<b>Description:</b>	Widen and improve Chambers Road from 104th Avenue to 112th Avenue
<b>Project Name:</b>	104th Ave - S Platte River to Hwy 85 Widening
<b>Project Type:</b>	Traditional
<b>Description:</b>	This project will widen 104th Avenue from South Platte River to Highway 85. The 2023 phase includes the environmental study and right-of-way acquisition.
<b>Project Name:</b>	Colorado Blvd Bicycle/Pedestrian Improvements
<b>Project Type:</b>	Traditional
<b>Description:</b>	Improve Colorado Boulevard from 68th Avenue to 70th Avenue by adding curb, gutter, bike lanes, storm sewers and sidewalks.
<b>Project Name:</b>	Core City Infrastructure Improvements
<b>Project Type:</b>	Traditional
<b>Description:</b>	Continue to address pavement within the Core City that has a PCI below 70. In addition, we will identify any missing sidewalks and drainage improvements.
<b>Project Name:</b>	Police Substation Design
<b>Project Type:</b>	Traditional
<b>Description:</b>	The existing leased space for the northern area substation is inadequate and expensive. The City needs to build and own a facility sized for future growth.
<b>Project Name:</b>	Rosemary Widening
<b>Project Type:</b>	Traditional
<b>Description:</b>	Multi-year project to widen Rosemary to four lanes from 80th Avenue to 88th Avenue. The 2021 phase will include right-of-way acquisition and other early work.
<b>Project Name:</b>	Bison Ridge Park
<b>Project Type:</b>	Traditional
<b>Description:</b>	First phase of park development - court area, shelter, inclusive playground, sidewalk connections
<b>Project Name:</b>	I-76 On Ramp
<b>Project Type:</b>	Traditional
<b>Description:</b>	Construction of an on-ramp from eastbound I-76 to 104th Avenue





## APPENDIX

# APPENDIX

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## 2022 BUDGET AND FINANCIAL POLICIES

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### BUDGET OVERVIEW

The budget is the plan by which financial policy is made, implemented, and controlled. The City Charter, State Constitution, and state laws provide the basic legal requirements and time-lines for the process. Council goals, ordinances, and resolutions provide additional direction that respond to the needs and desires of the community.

Municipal services are financed through a variety of taxes, fees, charges for service, and intergovernmental assistance. The City:

- Utilizes conservative growth and revenue forecasts
- Appropriates the budget in accordance with the City Charter, the State Constitution, and state laws
- Adopts financial management policies which establish guidelines for financial plans
- Establishes budgets for all funds based on adopted policies and practices
- Adjusts the budget to reflect changes in priorities, the local economy, and receipt of unbudgeted revenues
- Organizes the budget so that revenues are related to expenditures as much as possible
- Prepares a multi-year financial plan for capital improvements
- Allows staff to manage the operating and capital budgets, with City Council approval
- Provides department managers with immediate access to revenue and expenditure information to assist their efforts in controlling annual expenditures against appropriations

### BUDGET PHILOSOPHY

Commerce City's budget philosophy is best summarized by the following principles:

- Balance the budget by matching expenditures to revenues by evaluating expenditures in the current year and estimates for the next budget year
- Keep our workforce whole, because the employees are our number one resource
- Provide first class service to our citizens and the public
- Continually improve operational efficiency to do more with less
- Position the City to sustain economic downturns and robust growth
- Maintain healthy reserves and using them as last resort
- Direct one-time revenues toward one-time expenditures and capital projects
- Continue to implement plans of City

### BUDGET GOALS

In keeping with the first principal above, that the City's current revenues will be sufficient to support current operating expenditures, reserves will be utilized only in emergencies. Under certain circumstances fund balances will be used for operations. These circumstances include, but are not limited to, one-time expenditures where money was accumulated in the fund balance in anticipation of a planned expenditure.

Sales and Use Tax audit revenues in excess of \$2,500,000 per year shall go into fund balance or be used to replenish Operating Reserves, for capital projects or for one-time projects.

One-time revenues will be used only for one-time expenditures and/or capital projects.

# APPENDIX

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## **BUDGET PROCESS**

The budget has been structured and prepared using the guidelines of the Governmental Finance Officers Association (GFOA). Two publications, the Governmental Accounting, Auditing and Financial Reporting (GAAFR) “Blue Book” and the Governmental Accounting Standards Board (GASB) standards and guidance, guide the financial reporting and annual budget process. The City of Commerce City prepares its budget on a calendar-year basis as required under City Charter. The budget must be balanced or show a revenue surplus.

## **BASIS OF ACCOUNTING**

The budget parallels the City’s accounting system and is prepared on the same basis. A modified accrual basis is used for general governmental operations. Significant revenues are recorded when measurable and available. Expenditures are recorded when incurred (except for unmatured interest on general long-term debt, which is recognized when due). Records for the City’s proprietary funds are maintained on a full accrual basis.

## **BUDGET TERM**

The budget term begins with the first day of January and ends on the last day of December.

## **BUDGET RECOMMENDATION**

On or before November 1, the City Manager is required by the City Charter to bring forward a recommended budget for the upcoming year. The recommended budget provides a complete financial plan for each fund of the City and includes appropriate financial statements for each type of fund showing comparative figures for the last completed fiscal year, comparative figures for the current year and recommendations for the ensuing year.

Annually, the City Council also adopts a five-year plan for the Capital Improvement and Preservation Plan (CIPP) as a planning tool. Expenditures are approved for the current budget year only, however, the plan identifies revenue estimates and projected costs for capital improvements and capital maintenance projects for both the current budget year and four years beyond

## **PUBLIC HEARINGS**

The City Manager’s proposed budget is a matter of public record and is open to the public for inspection. The public hearing regarding the proposed budget and revisions to the current year’s budget is opened during a Council meeting in October. The hearing is continued to the first Council meeting in November and then concluded and closed at that meeting. Appropriate notice of the time and place of the hearing is placed in a newspaper of general circulation.

## **ADOPTION OF BUDGET AND APPROPRIATION OF FUNDS**

After the public hearings, and on or before December 15, the City Council adopts a balanced budget for the upcoming year. The Council appropriates sums of money as it deems necessary to defray all expenditures.

## **CHANGES TO ADOPTED BUDGET**

After the commencement of the fiscal year, the amounts appropriated for the proposed expenditures in the adopted budget are irrevocable and are deemed appropriated for each purpose specified. The expenditures of City operating funds cannot exceed the budgeted appropriations for the respective fund. In certain cases, however, adopted budgets can be increased, decreased or amounts transferred between funds upon Council authorization.

# APPENDIX

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## **SUPPLEMENTAL APPROPRIATION**

On recommendation by the City Manager, the City Council, by ordinance, can make supplemental appropriations from actual and anticipated revenues and prior year reserves as long as the total amount budgeted does not exceed the actual or anticipated revenue total or the available reserve balance. No appropriation can be made which exceeds the revenues, reserves, or other funds anticipated or available except for emergencies due to accident or unforeseen event arising after the adoption of the annual appropriation.

## **UNANTICIPATED REVENUE**

Council may, by ordinance, approve for expenditure unanticipated revenue that may be received during the fiscal year. Such revenue may be generated from grants, issuance of bonds, unanticipated tax assessments or the implementation of a new fee.

## **ENCUMBRANCE CARRYOVER**

If a fund has open purchase orders at the end of a fiscal year, the purchase orders are closed and any remaining funds are unencumbered.

## **BUDGET DECREASES**

The budget can also be decreased below approved levels during the fiscal year. Changes in service demands, economic conditions, projected growth limits, and Council goals and direction may cause such budget reductions. Each service area is responsible for developing a plan to reduce expenses. Each plan must be in place and ready for implementation should the need arise. If the City Manager directs budget reductions, Council will be informed immediately and the appropriations will be set aside through administrative action. While this administrative action does not lower the appropriations within a fund, expenditures are prevented. If the circumstances leading to the reduction in budget changes the appropriation may be made available for expenditure.

## **LEVEL OF CONTROL AND BUDGET TRANSFERS**

Control of expenditures is exercised at the department/fund level. Department heads and managers are responsible for all expenditures made against appropriations within their budget and may allocate resources within the departmental budget. The City may transfer appropriated monies between spending agencies within a fund or from one fund to another provided:

- The transfer is made from a fund in which the amount appropriated exceeds the amount needed to accomplish the purpose specified by the appropriation;
- The purpose for which the funds were initially appropriated no longer exists.

## **LAPSED APPROPRIATIONS**

All appropriations not spent or unencumbered at the end of the fiscal year lapse into the fund balance applicable to the specific fund, except for as follows:

- Capital projects – appropriations for capital projects do not lapse until the project is completed and closed out
- Grant Funds – appropriations for federal or state grants do not lapse until the expiration of the grant

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The City Council can terminate a capital project or a federal or state grant at any time prior to completion of the project or expiration of the grant.

## FUND ACCOUNTING

Fund accounting is used both for budgeting and accounting purposes. Each fund is established for a specific purpose and is considered a separate accounting entity.

Council must approve or appropriate any expenditure from the various funds including expenditures from reserves. The appropriation is generally done prior to the beginning of each fiscal year, but can be done by the City Council anytime during the year if funds are available. In government, *appropriate or appropriation* is used instead of authorize or authorization.

## CITY FUND TYPES

### General Fund

This fund accounts for the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

### Special Revenue Funds

These funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City has the following special revenue funds:

- CC/BSD Use Tax Fund – accounts for activities of the Commerce City-Brighton School District Use Tax fund. Per a December 2002 agreement, use taxes paid to the city by the school district are retained by the city in an interest bearing account for use on applicable school facilities.
- Police Forfeiture Funds – account for the disposition of proceeds received by the City’s Police Department from forfeitures of contraband and grants.
- Police Donation Fund – accounts for donations received for police programs, such as the Explorer, School Resource, and Victim Services programs.
- Grants Fund – accounts for revenues received by the City for grant funded projects.
- Urban Renewal Authority Fund – accounts for revenues and expenditures associated with the various urban renewal areas and plans.
- Conservation Trust Fund – accounts for revenues received from the Colorado State Lottery designated for the development, improvement, and maintenance of parks, recreation, and open-space programs;
- Chemical Roundup Fund – Republic Services (formerly BFI) pays a minimum of \$25,000 per year to the City. The amount is adjusted annually in direct proportion to population increases within the City. The funds are to be used for the management of household hazardous waste in the City. The money is used for the Household Chemical Clean-up Program and other related projects administered by Tri-County Health.
- Special Improvements Fund – accounts for curb, gutter, and sidewalk improvements in certain parts of the City. Financing is provided by a specific tax levy on residents of the City.

### Capital Projects Funds

These funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). The following funds are currently established:

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- Water Rights Acquisition Fund – provides for future acquisition of water rights;
- Impact Fees Fund – accounts for transportation, drainage, and park impact fees from developers.
- Second Creek Drainage Fund – accumulates funds for drainage improvements within the drainage basin.
- Third Creek Drainage Fund – accumulates funds for drainage improvements within the drainage basin.
- Buffalo Run Tributary Drainage District Fund – accumulates funds for drainage improvements within the drainage basin.
- Capital Projects Fund – accounts for the design, construction, and resurfacing of various individual construction projects of the City;
- Northern Infrastructure General Improvement District – accounts for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- E-470 Commercial Area GID – accounts for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;
- E-470 Residential Area GID – accounts for the construction of infrastructure improvements within the district. The district is a blended component unit of the City;

## Proprietary Funds

These funds account for activities that involve business-like interactions, either within the government (internal service funds) or outside of it (enterprise funds).

- Solid Waste Management Enterprise Fund – accounts for the operations and administrative activities relating to the construction and maintenance of all roads and bridges affected by the waste management activity.
- Information Technology, Facility Services, and Fleet Management Internal Service Funds – account for the administration, operation, and acquisition of new and replacement items related to these three service areas. Related costs are charged back user departments on a cost allocation basis.

## Fiduciary Funds

These funds account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include expendable trust, pension trust and agency funds. The City has the following fiduciary funds:

- Police Pension Fund – accounts for City and employee contributions to the defined contribution plan and disbursement of these monies to a financial management company which administers the plan;
- 401(a) Employee Retirement Plans Fund – accounts for the City’s defined contribution pension plans;
- Elected Official Retirement Fund – accounts for the elected official defined benefit pension plan;
- School Facility Fee Fund – accounts for collection of School Impact Fees from developers for school districts.

## REVENUE POLICIES

The City of Commerce City strives to achieve and maintain a balanced revenue structure. Because Commerce City is a well-established community, some annual revenues are stabilized and can be used year to year as a sound revenue base. Because of substantial residential growth, other revenues vary significantly from year to year depending upon the amount of construction in a particular year. Major revenue sources in the General Fund are sales and use tax, property tax, building permit fees, intergovernmental revenues, franchise charges, fines and forfeitures, and user fees and charges.

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The amount of a fee should not exceed the overall cost of providing the facility, infrastructure, or service for which the fee is imposed. Direct and indirect costs may be included when calculating the cost to be covered by a fee. That includes costs directly related to the provision of the service and support costs that are more general in nature, but supporting the provision of service. The City reviews all fees for licenses, permits, fines and other miscellaneous charges as part of the annual budget process.

## EXPENDITURE POLICIES

The General Fund contains all the daily City operations and is comprised of seven departments and forty-seven divisions and/or programs consisting of: Administration (including Legislative, Legal, City Manager, City Clerk, Community Relations, Municipal Court, and Economic Development); Human Resources (including Operations, Risk Management, Organizational Development, and Employee Assisted Housing); Finance (including Financial Planning and Budgeting, Financial Services, Tax, and Internal Services); Community Development (including Administration, Building Safety, Community Planning, Neighborhood Services, CDBG, and Housing); Parks, Recreation, and Golf (including Administration, Community Events, Golf, and Recreation); Public Safety (including Administration, Support Operations, Patrol, Community Justice, and Emergency Management) and Public Works (including Administration, Engineering, Street and Traffic Maintenance, Parks Operations, and Refuse Collection).

Expenditures are classified within each division and/or program as the following:

### **Personnel Services**

Includes salaries for full-time and part-time employees, overtime pay, insurance, retirement, and other costs related to the employee. The compensation plan is intended to provide all employees with fair and equitable pay and to provide a uniform system of payment.

### **Materials and Supplies**

Operating and maintenance supplies which encompass administrative costs such as office supplies, uniforms, small tools, ammunition, salt, sand and gravel.

### **Allocations**

Consists of computer and software allocation, facility allocation, and vehicle allocation, which are charges from the Internal Services Funds for services or equipment they provide.

### **Services and Charges**

Contains such items as dues, subscriptions, travel and training, safety programs, audit/legal/consulting fees, telephone/utility charges, photocopying, etc.

### **Capital Outlay**

Consists of fixed assets over \$5,000 and a useful life of five years. This expenditure area consists of furniture/fixtures, computer hardware, etc.

A detailed, “line-item” budget is provided to departments to facilitate monitoring day-to-day expenditures.

## TAXPAYER’S BILL OF RIGHTS (TABOR)

In 1992, Colorado voters approved an amendment to the Colorado Constitution that placed limits on revenue and expenditures of the State and all local governments. Even though the limit is placed on both revenue and expenditures, the constitutional amendment actually applies to a limit on revenue collections. Growth in revenue is limited to the

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increase in the Denver-Boulder Consumer Price Index plus local growth (new construction and annexation). This percentage is added to the preceding year's revenue base, giving the dollar limit allowed for revenue collection in the ensuing year. Any revenue collected over the limit must be refunded to the citizens. Cities have the option of placing a ballot measure before the voters asking for approval on retaining the revenue over the limit. Federal grants or gifts to the City are not included in the revenue limit.

City "Enterprise Funds" are exempt from the imposed limits.

In Commerce City voters approved a ballot measure that allows the City to exclude all revenues, with the exception of property tax revenues, from those included within Article X, Section 20 of the Colorado Constitution.

## RESERVES POLICY

A top priority of the City Council is to keep the City in good fiscal health. Revenue projections are conservative and authorized expenditures are closely monitored. In stable economic times, the combination of these two strategies lead to revenue collections higher than actual expenditures. The accumulation of fund balances and reserves protects the City from uncontrollable increases in expenditures or unforeseen reductions in revenue, or a combination of both. It also allows for the prudent financing of capital projects.

The City of Commerce City maintains reserves that are required by law or contract and that serve a specific purpose. These types of reserves are considered restricted and are not available for other uses. Within specific funds, additional reserves may be maintained according to adopted policies. All expenditures of reserves must be approved by City Council. This may occur during the budget process or throughout the year. Following are the four levels of reserves established by Commerce City:

- TABOR Reserve: Restricted for Emergencies – Article X, Section 20 of the State Constitution requires a reserve of three percent (3%) of fiscal spending for emergencies. The use of this reserve is restricted to the purpose for which it was established and can be used solely for declared emergencies. These emergency reserves are calculated on all applicable City expenditures and funds.
- Designated "Safeguard" Reserves – The City Council has determined that Safeguard Reserves be established at the level of ten percent (10%) of expenditures (excluding the capital improvement funds) and fifty percent (50%) of debt service required for that fiscal year. Safeguard Reserves may be used for operations or debt service only in times of emergency such as natural disasters, acts of terrorism or war, widespread riots, or similar emergencies impacting the community. Ordinances authorizing appropriations from the Safeguard Reserves will require approval by an extra-ordinary majority of Council.
- Restricted Fund Balance - The City Council has determined that Operating Reserves be established to provide for unforeseen reductions in revenues in the current year if budgeted revenues are less than actual revenues and expenditures, including encumbrances, are greater than actual. The target for Operating Reserves will be ten percent (10%) of operating expenditures (excluding the capital improvement funds). Operating Reserves may be used during economic downturns to fill the gap between operating revenues and expenditures. The Operating Reserves are to be replenished as soon as possible when operating revenues rebound or from sales and use tax audit revenues in excess of the amount budgeted in that year.
- Unrestricted Fund Balance – This reserve provides for the temporary financing of unforeseen opportunities or needs of an emergency nature including increases in service delivery costs. Monies held in this reserve may be appropriated during the current budget year and may also be used for ensuing budget years as a

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revenue source if additional expenditures are required to maintain appropriate levels of service exceed projected revenues. Of all the reserves, the Unrestricted Fund Balance is the most flexible.

## CAPITAL PROJECTS FUNDS

The City has a significant financial investment in streets, public facilities, parks, natural areas, and other capital improvements. In past years, the City Council voiced a firm commitment to, and investment in, the City's capital projects.

Costs for the Capital Improvement and Preservation Plan (CIPP) are estimated and funding sources are identified for each project. Operating and maintenance costs are identified at the time projects are approved. A variety of funding sources have been identified for capital improvements including Adams County Open Space revenues, Conservation Trust funds, Adams County transportation tax shared revenues, and a variety of grant funds.

## IMPACT FEE FUND

There are four types of Impact Fees within this Fund: Drainage, Landscaping, Parks/Open Space, and Transportation. Monies received for these impact fees are accounted for by type within the Fund. Impact Fees are intended to collect money from development to help pay for the public improvements made necessary by the development.

### Drainage

Until 2003, Drainage Impact Fees were established solely by development agreement as negotiated by the City's Public Works Department. In 2003, the City Council approved an ordinance establishing a regional drainage improvements impact fee at \$1,700 per developable acre for the Second Creek drainage basin. The Buffalo Run Tributary Drainage Basin fee was established in early 2005 at \$2,132 per developable acre. The DFA 0053 Drainage Basin fee was established late in 2006 at \$3,055 per developable acre. The Third Creek Drainage Basin fee was established in early 2007 at \$1,445 per developable acre. These funds may be used only for drainage improvements.

### Landscape

In some cases, the City has collected a landscape fee from developments for future landscape installation along arterial roadways. This is a voluntary impact fee, not an ordinance requirement. In many cases, the arterial roadways are not constructed immediately resulting in a need to create an account for the City to install landscape elements at a later date. This helps with the shortfall in the road impact fee that does not adequately provide for landscape costs.

### Parks/Open Space

Currently, the Impact Fee for Parks/Open Space is \$0.34 per square foot of residential lot area.

These funds may only be used for the acquisition, planning, and construction of public parks, trails, and recreation facilities and may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

### Transportation

The Commerce City Road Impact Fee Ordinance established the Impact Fee for the northern range defined as the area of the city located (i) east of the Union Pacific Railroad tracks and north of 80th Avenue; and (ii) west of the Union Pacific Railroad tracks and north of 88th Avenue (Commerce City Code Section 21-9220).

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Currently, the Transportation Impact Fee is \$1,181 per house, \$726 per townhome or \$4,471 per 1,000 square feet of commercial space under 100,000 square feet in size in new development. There are different fees for other sizes and types of construction.

Use of the Funds – These funds may be used only for building, maintaining, and improving roads within the benefit district where the funds were collected. There are three road benefit districts: (i) District 1 is the area of the northern range west of Highway 2 and north of East 80th Ave.; (ii) District 2 is the area of the northern range between Highway 2 and Picadilly Road; (iii) District 3 is the area of the northern range east of Picadilly Road. The funds are to be appropriated by the City Council at the time of the annual budget upon the recommendation of the impact fee administrator (Section 21-9220 Commerce City Code).

Any fees collected must be returned to the fee payer or the fee payer's successor if the fees have not been spent within 7 years from the date of the building permit for the development was issued, along with 6% interest. The Council may extend this by 3 years by resolution.

## WATER RIGHTS ACQUISITION FUND

The Water Rights Acquisition fee is an impact fee established in 2003 as a separate fund. The water rights acquisition fee provides for buying water rights to supply both irrigation and potable water for parks, recreation centers, and open space in the City. Because the cost of water rights is rising so rapidly, there is an annual 10% escalator in the fee per dwelling unit that started in 2005. The City Council also has the flexibility to change the fee by resolution to adapt the fee to changing water market conditions.

## SOLID WASTE MANAGEMENT FUND

As part of the Republic Services (formerly BFI) PUD Zone Document approval, two service charges were established to mitigate various impacts created by the landfill operation.

Landfill Operations' Charge (Tipping Fee) – Republic Services pays the City 5% of disposal revenues from the landfill operation. These funds are to be used for financing solid waste management projects and services within the city. Specifically, they can be used for a wide range of projects to mitigate impacts of the landfill operation, including roadway infrastructure, beautification, traffic control, facilities construction, and other projects. These funds may be appropriated by the City Council at the time of adopting the CIPP or by ordinances making appropriations for capital projects.

The City must report to Republic Services on the use of the revenues each year and submit a plan for the use of the service charge for the current fiscal year.

## DEBT AND LONG-TERM FINANCING POLICIES

The City of Commerce City recognizes the primary purpose of capital facilities is to support provision of services to residents. Using debt financing to meet the capital needs of the City must be evaluated according to two tests, efficiency and equity. The test of efficiency equates to the highest rate of return for a given investment of resources. The test of equity requires a determination of who should pay for the cost of capital improvements. In meeting the demand for additional capital facilities, the City strives to balance the load between debt financing and “pay as you go” methods. The City realizes failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects.

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Through the rigorous testing of the need for additional debt financed facilities and the means by which the debt will be repaid, the City strikes an appropriate balance between service demands and the amount of debt. The City may use lease purchase financing for the provision of new and replacement equipment, vehicles, and rolling stock to ensure the timely replacement of equipment and vehicles, and to decrease the impact of the cost to the user department by spreading the costs over several years. For purposes of securing credit ratings and monitoring annual debt service as a percentage of operating expenditures, lease purchase financing is considered a long-term liability of the City, although subject to annual appropriation, and, therefore, will be issued under the same conditions as long-term debt.

The City may use certificates of participation to finance capital facility construction. Certificates of participation are a larger version of lease purchasing agreements. Certificates are sold to investors to spread risk and to raise large amounts of funds. Certificates of participation must be secured by public facilities such as buildings. A non-profit building corporation, in this case the Commerce City Finance Authority, must have ownership of the asset so that each investor purchasing the certificates can receive a proportionate interest share in the mortgage and an indenture of trust. Certificates of participation do not count against the City's debt limit and do not require elector approval. The interest rate on insured certificates of participation generally costs only 5 to 10 basis points more than interest on general obligation bonds.

The City's issuance of general obligation debt is limited to 10% of the assessed valuation of taxable property within the City. The electors of the City must give approval before general obligation debt may be issued.

## CASH MANAGEMENT AND INVESTMENT POLICY

General provisions for the City's investment strategies are outlined in the City Charter. The investment policy for the City shall apply to the investment of all general and special funds of the City of Commerce City over which it exercises financial control.

The City's objectives for cash management and investments are:

- Observe investment management objectives of safety, liquidity, and yield;
- Preservation of capital through the protection of investment principal;
- Maximization of cash available for investment;
- Maintenance of sufficient liquidity to meet the City's cash needs;
- Diversification of the types and maturities of investments purchased to avoid incurring unreasonable credit or market risk regarding a specific security, maturity periods, or institution;
- Maximization of the rate of return for prevailing market conditions for eligible securities;
- Conformance with all federal, state, and other legal requirements.

Responsibilities for the collection of City funds and cash management functions are assigned to the City's Director of Finance. The Director of Finance is responsible for the investment of all funds. Others within the Department of Finance may be assigned to assist in the cash management and investment functions. The Director of Finance may contract with an outside service to manage the investment of the City's funds. Such a service provider must employ one or more Chartered Financial Analysts.

The standard of prudence to be used for managing the City's assets is the "prudent investor" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived." All commercial

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investments must hold the highest available rating from at least one of the nationally recognized organizations which regularly rate such obligations. Such ratings include the AAA rating for long-term paper and A1/P1 for short-term paper. Any security issued by the United States, a Federal Farm Credit bank, the Federal Land Bank, a Federal Home Loan bank, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Export-Import Bank, the Government National Mortgage Association, a state within the United States, or a local government within the United States shall have a minimum of an AA rating from at least one of the nationally recognized organizations which regularly rate such obligations.

The Director of Finance and designees are authorized to invest funds of the City in accordance with the City Charter in any of the following investments. These are legal investments for governmental entities as provided in the Colorado Revised Statutes. Such investments shall be structured in a laddered portfolio designed to meet the objectives of safety first, liquidity second, and finally investment return. City funds may be invested in these securities if the period from the date of purchase of such security to its maturity date is ten years or less, with a maximum portfolio duration of five years or less, or if the City authorizes investment for such period in excess of ten years. It is lawful to invest public funds in any of the following securities:

1. Any security issued by, guaranteed by, or for which the credit of any of the following is pledged for payment: The United States, a Federal Farm Credit bank, the Federal Land Bank, a Federal Home Loan bank, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Export-Import Bank, or the Government National Mortgage Association.
2. Any security issued by, guaranteed by, or for which the credit of the following is pledged for payment: An entity or organization which is not listed in paragraph (1) above, but which is created by, or the creation of which is authorized by, legislation enacted by the United States Congress and which is subject to control by the federal government, which is at least as extensive as that which governs an entity or organization listed in paragraph (1) above. No security may be purchased pursuant to this paragraph (2) unless, at the time of purchase, the security is rated in its highest rating category by one or more nationally recognized organizations, which regularly rate such obligations.
3. Demand accounts, interest bearing savings accounts or certificates of deposit in one or more state banks, national banks having their principal office in Colorado, or savings and loan associations having their principal office in Colorado, which are collateralized in accordance with article 75 of title 24, Colorado Revised Statutes (C.R.S. 24-75-601). Under no circumstance shall the City invest in such instruments with local institutions, which are not “eligible public depositories” as defined under Colorado law (and therefore not required to collateralize public deposits).
4. Any Banker’s Acceptance that is issued by a state or national bank which has a combined capital and surplus of at least two hundred fifty million dollars. No security may be purchased pursuant to this paragraph (4) unless (a) the deposits of such bank are insured by the federal deposit insurance corporation, and (b) at the time of purchase, the long-term debt of such bank or the holding company of such bank is rated in one of its three highest rating categories by one or more nationally recognized organizations which regularly rate such obligations.
5. Commercial Paper that, at the time of purchase, is rated in its highest rating category by one or more nationally recognized organizations which regularly rate such obligations.

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6. Any interest in any local government investment pool organized pursuant to part 7 of article 75 of title 24, Colorado Revised Statutes, as amended.
7. Repurchase Agreements fully collateralized by obligations referred to in paragraphs (1) or (2) above if all of the following are met: a) the securities subject to the repurchase agreement must be marketable; b) the title to or a perfected security interest in such securities, along with any necessary transfer documents, must be transferred to the City or to a custodian acting on behalf of the City; c) such securities must actually be delivered to a third-party custodian or trustee for safekeeping on behalf of the City; and d) the collateral securities of the repurchase agreement must be collateralized at no less than one hundred two percent (102%) and marked to market no less frequently than weekly.
8. Investment instruments defined in the Colorado law as eligible for the investment of police and pension funds and police duty, death, and disability funds.
9. There investments, not listed above but permitted under Colorado law, which the Finance Director may, from time to time, deem appropriate for investment of City funds.
10. Mortgage-backed securities rated AAA with maturities longer than ten years, provided the expected payout is less than ten years even with a negative shift in interest rates of 300 basis points.

Speculative investments are not allowed. The City does not purchase investments that, at the time of investment, cannot be held to maturity. This does not mean that an investment cannot be sold ahead of maturity.

To protect against potential fraud and embezzlement, all securities transactions, including collateral for repurchase agreements, shall be secured through third-party custody under a written agreement or kept in safekeeping at a bank with a triple-A rating with either Moody's or Standard & Poor's (Aaa/AAA). Investment officials must be bonded to protect the public against possible embezzlement and malfeasance.

### RISK MANAGEMENT

The goal of our Risk Management program is to protect the assets of the City and provide a safe work environment for our employees. We accomplish this goal by planning for the negative consequences of any decision, process, or action by using risk control, risk retention, and risk transfer strategies. More specifically, the main features of this program are as follows:

- Delivering loss control programs such as defensive driving education, confined space entry education, safe lifting education, blood borne pathogens education, and a variety of other safety education measures to prevent or at least lessen the severity of workplace injuries, which saves money. Loss control also includes random audits of City facilities to detect safety hazards in order to make services safe for the public;
- Reviewing City contracts for the proper insurance requirements and to ensure the City is properly designated on the contractor insurance policy;
- Monitoring changes in the law at the federal and state level to determine if any changes affect the way we deliver services, that in turn create liability for the City;
- Developing the financial resources to pay for expected and unexpected losses;
- Monitoring the exposure in all City programs and services that may involve the City in future liabilities.

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## USE OF 2K FUNDS FOR OPERATION & MAINTENANCE POLICY

This is a policy to guide how operation and maintenance costs are to be funded from either 2K or non-2K monies. This guidance is necessary, because equipment and personnel will be used on both 2K funded projects and non-2K funded projects. It is impractical to try to segregate equipment, staff time, supplies, and utilities used on 2K versus non-2K funded projects since that would require the duplication of equipment, staff time, and supplies, as well as cause operational inefficiencies. An alternative method involving the tracking of equipment, staff time, and supplies spent on 2K versus non-2K projects would require substantial resources to perform the tracking. This policy is meant to provide the most efficient approach to allocating operation and maintenance costs to 2K and non-2K General Fund monies consistent with the ballot language approved by voters in 2013.

**Facility Services:** The allocation of costs for 2K funded projects will be based on the ratio of 2K funded building square footage to the total City owned and maintained building square footage. That ratio will then be applied to the total cost of facilities maintenance, including personnel. Utility costs will be based on the actual invoiced expenditures for each building.

**2K Parks:** The allocation of costs for 2K funded projects will be based on the ratio of 2K funded park land to the total City owned land that is maintained by the parks maintenance division. That ratio will then be applied to the total cost of parks operation and maintenance, including the salary and all benefit costs for parks maintenance employees. Utility costs will be based on the actual invoiced expenditures for each facility.

**2K Roads:** The allocation of costs for 2K funded Roads will be based on the ratio of 2K funded lane miles of streets to the total City owned and maintained lane miles of streets. That ratio will then be applied to the total cost of street and traffic operation and maintenance, including the salary and all benefit costs for street division employees.

**Indirect cost allocation to 2K Parks and 2K Roads:** Support costs related to 2K funded projects and long term capital replacement cost will be recovered by application of an indirect cost percentage. The percentage for 2K parks and 2K roads is 20% which will be applied to the total 2K cost as calculated above.

**Paradise Island Leisure Pool:** All revenue and expenses that can be directly attributed to the operation of this facility will be accounted for in a division budget and applied directly to 2K funding. Due to the seasonal nature of this facilities operation all seasonal and variable hour salaries are applied directly to the division budget.

Long Term Capital repair and replacement: Facility Services will charge an allocation for the future needs of equipment (e.g. HVAC, Boiler, Roof, and FF&E).

Recreation Centers: The City operates two recreation center facilities, one facility is 100% 2K funded and the other is funded by both 2K and General Fund sources.

Personnel: A square footage ratio will be applied to all Salaries and Benefits cost associated with both recreation centers. The allocation of costs for 2K funded recreation center space will be based on the ratio of 2K funded square footage to the total recreation center(s) square footage.

Operations: All revenues and expenses minus salaries and benefits that can be directly attributed to the operation of this facility will be accounted for in a division budget and applied directly to 2K funding. Utility costs will be based on the actual invoiced expenditures for each facility.

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Long Term Capital repair and replacement: Facility Services will charge an allocation for the future needs of equipment (e.g. HVAC, Boiler, Roof, and FF&E).

**Indirect cost allocation to Recreation Centers and Outdoor Pool:** Support costs related to 2K funded projects cost will be recovered by application of an indirect cost percentage. The indirect cost percentage for both recreation centers and outdoor pool is 15% which will be applied to the total 2K cost as calculated above.

Internal Service Funds (Facility Services, Fleet Management, and Information Technology) will be allocated to 2K funded facilities using the allocation system in place for each fund. Facility Services, Fleet Management, and Information Technology are allocated based on facility square footages, number of vehicles, and computers and software assigned (all allocations include equipment, personnel, and supplies).

## DEFINITIONS

**2K:** This refers to the ballot measure approved by the Commerce City electors on November 5, 2013 whereby the sales and use tax rate was raised from 3.5% to 4.5%; the additional revenue raised by the one point increase in the rate was dedicated to funding parks, recreation, and streets construction projects and the ongoing operation and maintenance costs of those funded projects; and the City was authorized to issue up to \$166 million of debt to fund the parks, recreation, and streets construction projects.

**2K Funded Projects:** These are the parks, recreation, and streets construction projects authorized by the 2K ballot measure approved by the Commerce City electors on November 5, 2013.

**2K Operating Money:** This is the revenue from the one-point increase in the sales and use tax rate not required for repaying the debt issued to fund the parks, recreation, and streets construction projects authorized by the 2K ballot measure, which is available for paying the ongoing operation and maintenance costs of those 2K funded projects.

**Administrative Service Departments and/or Divisions:** The administrative service departments and/or divisions include those departments providing support services to the operating department. Examples include the departments of City Attorney, City Manager, Finance, and Human Resources.

**Allocation of Costs:** The operating and maintenance costs of the 2K funded projects consist of the equipment, staff time, supplies, and utilities required for the ongoing operation and maintenance of the 2K funded parks, recreation, and streets construction projects funded by the 2K revenue, whether through debt financing or by accumulated operating money, which are typically, but not necessarily required to be, budgeted and accounted for in the City's General Fund. The allocation is a method of distinguishing between those operation and maintenance costs paid for by the regular General Fund revenues and those to be paid for by the 2K revenues since both 2K and non-2K operating and maintenance costs are typically budgeted within the General Fund. An exception to budgeting these costs in the General Fund is when they are budgeted and accounted for in one of the internal service funds such as the Facility Services Fund, Fleet Maintenance Fund, or Information Technology Fund.

**Engineering Utilities:** These include the electricity necessary for operating the street lights and traffic signals on all City streets.

**Facility Services:** This is the internal service division of the Public Works Department, which maintains and services the City's buildings to keep them in their existing state or to preserve them from decline or failure. Its costs are allocated out to all other City departments.

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**Internal Service Departments and Divisions:** The internal service departments and divisions are funded via allocation of their costs to all the other City departments. In 2015, the Information Technology Department, the Facility Services Division of Public Works, and the Fleet Division of Public Works are the internal service departments and divisions. Other departments or divisions may become internal service funds in the future.

**Maintenance:** This is the cost of keeping something in its existing state or to preserve from decline or failure. This may include preventative maintenance and repair or restoration.

**Operation:** This is to cause something to function or an action providing a service.

**Parks Maintenance:** This is the act of keeping parks in their existing state or to preserve them from decline or failure. This may include mowing, playground equipment maintenance and repair or restoration, trash removal, watering, and vegetation replacement to name a few examples. Parks maintenance costs include all equipment, personnel, and supplies necessary to provide the maintenance.

**Recreation Programs:** This is the act of providing recreational programs to the public. This may include aquatics, adult sports, creative arts, gymnastics, performing arts, physical fitness, outdoor leisure pool, youth activities, and youth sports to name a few examples. Recreation program costs include all equipment, personnel, and supplies necessary to provide the program.

**Street and Traffic Maintenance:** This is the act of keeping streets and traffic control devices in their existing state or to preserve them from decline or failure. This may include chip sealing, crack sealing, mowing, pothole filling, sign replacement, slurry sealing, snow and ice removal, stripe painting, trash removal, watering, and vegetation replacement to name a few examples. Street and traffic maintenance costs include all equipment, personnel, and supplies necessary to provide the maintenance.

**Support Costs:** There are administrative support costs incurred as a result of the additional 2K funded projects, operation and maintenance, and additional staff members not directly involved in providing the actual 2K funded program or service. These administrative support costs may include City Attorney Office contract review; Finance Department functions such as accounting, accounts payable, and payroll; Human Resources functions such as recruiting/hiring, on-boarding, and off-boarding; and capital improvement program and/or project management.

**Utility Costs:** This is the invoiced cost of electricity, natural gas, water service, and sewer service to name a few examples.



# APPENDIX

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## GLOSSARY

<b>Account</b>	A record of a business transaction; a reckoning of money received or paid.
<b>Accounting System</b>	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components.
<b>Accounts Payable</b>	A short-term liability account reflecting amounts owed to others for goods and services received by the City.
<b>Accounts Receivable</b>	An asset account reflecting amounts due from others for goods or services furnished by the City (not including amounts due from other funds or other governments).
<b>Accrual Basis</b>	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
<b>Ad Valorem Tax</b>	A tax based on value (e.g., a property tax).
<b>Agency Fund</b>	A fund used to account for assets held by a government as an agent for individuals, private organizations, or other governments, and/or other funds.
<b>All Funds Budget</b>	The “all funds budget” is the total of the appropriations for each fund.
<b>Allocation</b>	Funds that are apportioned or designated to a program, function, or activity.
<b>Appropriation</b>	The legal authorization by City Council to make expenditures and/or to incur obligation for specific purposes.
<b>Arbitrage</b>	The price differential or profit made, from investing inherently lower yielding tax-exempt debt proceeds in higher yielding taxable investments.
<b>Arbitrage Rebate Requirements</b>	The requirements of what must be done with any arbitrage above the bond yield earned on the investment of the gross proceeds from a debt issue. All arbitrage must be rebated to the IRS unless the issue qualifies for a spending exception.
<b>Assessed Valuation</b>	A valuation set upon real estate or other property by a government as a basis for levying taxes. The County Assessor determines the assessed valuation of residential and commercial property as a percentage of its actual value using an established base year for calculating the property values.
<b>Assets</b>	Resources owned or held by a government, which have monetary value.
<b>Audit</b>	A methodical examination of utilization of resources. It concludes in a written report of its findings. An audit is a test of management’s accounting system to determine the extent to which internal accounting controls are both available and being used.
<b>Balanced Budget</b>	A budget for which expenditures are equal to or less than income, including income that resides in fund balance.
<b>Baseline</b>	Current trends and future expectations, assuming no programmatic changes or adjustments, to revenue and expenditure policies.
<b>Basis of Accounting</b>	A term used when revenues, expenditures, expenses, and transfers are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

# APPENDIX

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<b>Bond</b>	A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.
<b>Budget</b>	The City's operational and functional plan balancing expenditures for a fiscal year with the expected income or revenue for the fiscal year. A budget identifies the various programs, goals, objectives, standards of performance and, in some cases, operational data relating to the activities of the entity for that period.
<b>Budget Message</b>	A summary and general discussion of the proposed budget presented in writing by the city manager, the individual responsible for proposing the annual budget per the Charter.
<b>Capital Expenditure</b>	Outlay of significant value (\$50,000 or more) that results in the acquisition of or addition to a capital asset and the capital asset is property held or used for more than one year and typically more than five years.
<b>Capital Improvement</b>	A project that will add value or extend the life of a capital asset. It may include capital construction and capital maintenance projects that are non-recurring.
<b>Capital Improvement and Preservation Plan</b>	A fund to account for a five-year plan of expenditures/expenses related to the projects that add value or extend the life of a capital asset.
<b>Capital Outlay</b>	The expenditure category that results in the acquisition of, or addition to, fixed assets (including equipment, fixtures, motor vehicles, etc.) having a useful life of 5 years or more, and that cost more than \$5,000.
<b>Cash Reserve</b>	An amount appropriated in the budget to be set aside for use in major economic or natural catastrophes. The cash reserve is a part of the general fund carry-forward.
<b>Certificates of Participation (COP)</b>	Certificates of Participation are obligations issued to finance assets that can be leased including land, buildings, and equipment. The municipality makes lease payments over a specified period of time to use the property or equipment. The lease payments are subject to annual appropriation by the City Council.
<b>Charges and Services</b>	The expenditure category which is for services rendered to the City by a vendor.
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act of 1985. This Act gives workers who lose their health benefits the ability to continue benefits for limited periods of time under certain circumstances.
<b>Community Development Block Grant (CDBG)</b>	Community Development Block Grants provide financial assistance to communities for public facilities and planning activities that address issues detrimental to the health and Department of Housing and Urban Development funds the Community Development Block Grant program.
<b>Comprehensive Annual Financial Report (CAFR)</b>	The Comprehensive Annual Financial Report provides information, which is used by investment companies such as Moody's' Investors Services and Standard and Poor's Corporation to determine the city's fiscal integrity and set bond rates. It includes a comprehensive presentation of the city's financial and operating activities.
<b>Contingency</b>	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
<b>Contractual Services</b>	Services purchased from other private or governmental entities under a contract.
<b>Debt</b>	An obligation resulting from the borrowing of money or from the purchase of goods and services.

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<b>Debt Service Fund</b>	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
<b>Deficit</b>	1) The excess of the liabilities of a fund over its assets; 2) the excess of expenditures over revenues during an accounting period, or in the case of proprietary (Internal Service and Enterprise) funds, the excess of expenses over revenues during an accounting period.
<b>Depreciation</b>	1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, inadequacy, and obsolescence; 2) the portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.
<b>Encumbrances</b>	Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.
<b>Enterprise (Fund)</b>	Enterprise funds are used to account for activities financed, in whole or in part, by fees collected from customers.
<b>Entity</b>	The basic unit upon which accounting and/or financial reporting activities focus (e.g., the City of Commerce City).
<b>Expenditures</b>	The outlay of cash for goods or services which result in a decrease in net financial resources.
<b>Fee</b>	A charge levied to a user of a specific good or service in exchange for that good or service.
<b>Fiscal Year</b>	A twelve-month period of time to which the annual budget applies and, at the end of which, a governmental unit determines its financial position and results of its operations.
<b>Fixed Assets</b>	Assets of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, improvements other than buildings, machinery and equipment.
<b>Full Time Equivalent (FTE)</b>	Full Time Equivalent (FTE) is the budgetary equivalent of one permanent position continuously filled full time for an entire fiscal year. FTE does not include contractual, temporary, or permanent seasonal positions.
<b>Fund</b>	An independent fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulations, policies, restrictions, or limitations.
<b>Fund Balance</b>	The excess or deficiency of the assets of a fund over its liabilities and reserves at any point in time.
<b>General Fund</b>	The general fund accounts for all transactions of the City not accounted for in other funds. The fund represents an accounting for the City's ordinary operations financed from taxes and other general revenues and is the City's largest fund. It also has the fewest restrictions as to the types of activities for which it can be spent under state law and the City Charter.
<b>Generally Accepted Accounting Principles (GAAP)</b>	Comprehensive standards and applications established for presenting and reporting financial transactions.
<b>Governmental Accounting</b>	The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local government entities. The GASB's function is important because

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<b>Standards Board (GASB)</b>	external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions.
<b>Government Finance Officers Association (GFOA)</b>	The Government Finance Officers Association (GFOA) is the professional association of state/provincial and local finance officers in the United States and Canada. The GFOA is dedicated to the sound management of government financial resources.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government, or a private or non-profit entity. Grants are generally to be used or expended for a specific purpose, activity, or facility.
<b>Improvement</b>	The substitution of a better asset for the one currently used (replacing a wooden floor with a concrete floor). An improvement will increase the service life capacity of an asset where the improvement involves only a major component of the asset.
<b>Inter-fund Transfers</b>	Amounts transferred from one account to another account between different funds.
<b>Intergovernmental Agreement (IGA)</b>	Formal agreements between governments that promote and coordinate cooperation.
<b>Intergovernmental Revenues</b>	Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.
<b>Leadership Team</b>	The Leadership Team is a collection of the organization's top-level managers that discuss organizational issues and priorities with the city manager.
<b>Line Item</b>	Funds requested and/or appropriated on a detailed or itemized basis.
<b>Long-range Financial Plan</b>	Long-range financial planning utilizes a ten-year lookout period with a five-year focus. The plan projects revenues from existing sources, examines alternative revenue sources, and provides five-year operating and capital improvement and preservation budgets.
<b>Maintenance</b>	The normal upkeep of property in an efficient operating condition.
<b>Mill Levy</b>	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or \$1.00 of tax for each \$1,000 of assessed value.
<b>Motor Vehicle Registration Fees</b>	An annual registration fee of \$1.50 is paid to the County by the owner of a motor vehicle, trailer, or semi-trailer that is primarily designed for highway use in Colorado. A registration fee of \$2.50 is paid to the County by the owner of a motorcycle, motor scooter, motor bicycle, trailer coach, mobile machinery, self-propelled construction equipment, and trailers having an empty weight of 2,000 pounds or less. These registration fees are allocated on a monthly basis to the city where the owner has indicated the place of residence.
<b>Mile High Flood Control District</b>	This District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems.
<b>Official Statement (OS)</b>	The Official Statement for a debt issue such as bonds or certificates of participation includes a maturity schedule for the debt instrument and the financial disclosures used by investors.
<b>Open Space (OS)</b>	Adams County Open Space funds are derived from a countywide sales tax. In 1999, Adams County voters adopted a sales tax dedicated to the purchase and maintenance of Open Space. The sales tax was approved at a rate of one-fifth of one percent of gross receipts effective January 1, 2000, for seven years. Thirty percent of the County's revenues are shared with the City based upon the amount collected within the city limits and are to be used for

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	construction, acquisition, and maintenance of capital improvements relating to open space and/or recreation.
<b>Operating Expenses</b>	Operating expenses include: supplies and materials which, by their nature, are consumable, and have a useful lifetime of less than one year, or which, after usage, undergo an impairment of, or material change in, physical condition.
<b>Pension Fund</b>	A fund type sub-classification under trusts and agency funds used primarily to account for the activities of a government's employer-employee retirement system(s).
<b>Personnel Services</b>	Personnel services include: all salaries, wages, and benefits, including the City's contribution to retirement plans.
<b>Revolving Fund</b>	A fund established for the financing of goods or services, using direct or indirect fees, through charge-backs.
<b>Sales &amp; Use Tax</b>	A tax on all sales of tangible personal property sold at retail, or for specific taxable services and on the use, storage, distribution, or consumption of tangible personal property or taxable services not previously subjected to a city sales tax.
<b>Special Assessment</b>	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
<b>Statute</b>	A written law enacted by the Colorado Legislature.
<b>Tax Increment Financing (TIF)</b>	Tax increment financing is a technique for financing a capital project from the stream of tax revenue generated by the project.
<b>Taxes</b>	Compulsory charges levied by a government, under its statutory or charter authority, for the purpose of financing services performed for the common benefit.
<b>Taxpayer's Bill of Rights (TABOR)</b>	Colorado voters passed the TABOR limit (Article X, Section 20 of the Colorado Constitution) in November 1992. The amendment restricts the City's total revenue growth to prior year revenue plus the Denver-Boulder Consumer Price Index, and a growth measure, which only includes new construction and annexed property. The amendment also requires each government to establish an emergency reserve of 3% of all non-exempt funds.
<b>Trust Funds</b>	Funds used to account for assets held by a government in a trustee capacity for individual, private organizations, other governments, and/or other funds.
<b>Yield Restriction Requirements</b>	The requirements setting forth various investment yield limitation conditions for different categories of gross proceeds from a debt issue (e.g. sales, investment, transferred, reserve proceeds). The issuer should meet these various yield restriction conditions to avoid compromising the tax-exempt status of the debt.





# NORTHERN INFRASTRUCTURE GID

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## NORTHERN INFRASTRUCTURE GID



# NORTHERN INFRASTRUCTURE GID

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## 2022 ADOPTED BUDGET

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October 18, 2021

President and Members of the Board

City of Commerce City Northern Infrastructure General Improvement District (NIGID)

### **SECTION 1: Introduction**

The proposed budget beginning January 1, 2022 and ending on December 31, 2022 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2022 proposed expenditures.

### **SECTION 2: Certification of Mill Levy and Assessed Valuation**

The assessed valuation of the NIGID as estimated by the Adams County Assessor's Office on August 25, 2021 is \$450,101,050. A final valuation is to be received from the County Assessor no later than December 10, 2021.

For the 2022 fiscal year, it is proposed that the mill levy be certified at 20.00 mills, which will generate a district property tax of \$9,002,021. This is the twenty-third year that the NIGID has received an assessed valuation and the twenty-third year that a property tax mill levy is proposed.

### **SECTION 3: Authorization and Issuance of District Limited General Obligation Bond Series 1998**

On November 4, 1997, the electors of the NIGID approved the issuance of bonds for two purposes, one of which was for \$5,000,000 for the financing of water improvements and one of which was for \$10,000,000 for the financing of sewer improvements for a total authorization of \$15,000,000.

On June 2, 1998, the NIGID issued a limited general obligation bond issue in the par amount of \$11,500,000 of the authorized \$15,000,000 for the water and sewer improvements project. These bonds were privately placed with Consumer Services, Inc., a division of United Power, Incorporated. In addition to the bond proceeds, the City of Commerce City and the South Adams County Water and Sanitation District provided for a reimbursable loan of \$1,000,000 and \$500,000 respectively. The bonds carried a coupon rate of 8.750% with the initial debt service payment being made on December 1, 1998, and a term ending December 1, 2017. This debt is solely the responsibility of the NIGID with no financial responsibilities of the City of Commerce City.

## **SECTION 4: Authorization and Issuance of General Obligation Variable Rate Refunding Bonds Series 2002**

On January 8, 2002, the NIGID issued General Obligation Variable Rate Refunding Bonds Series 2002 in the amount of \$14,140,000 with A+ rated bonds. The refunding bonds were for the purpose of refinancing the 1998 Limited General Obligation Bond, Series 1998 held by Consumer Services, Inc., a division of United Power, Incorporated and to repay a December 2000 Loan to the District from various property owners in the District in the aggregate amount of \$22,752. The new bonds were all purchased by a single buyer at an interest rate of 1.75% for year 2002. We were able to obtain this interest rate with the issuance of a Letter of Credit (LOC) and with the annual remarketing of the bonds. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond. The Series 1998 Bonds and the Developer Loan were redeemed and paid on January 15, 2002, the date of issuance of the Bonds (plus accrued interest on the Series 1998 Bonds). In 2004, \$1,850,000 of the bonds were called early and retired. And in 2006, \$2,100,000 of the bonds were called early and retired.

The 2002 bonds are subject to redemption/defeasance on 12/1/2022. They are callable at par plus accrued interest to the redemption/defeasance date. Staff will seek direction regarding this early redemption option from the NIGID board. The appropriation needed to exercise this redemption has been included in the 2022 budget in anticipation of receiving direction to proceed.

## **SECTION 5: Authorization to Increase Debt**

On November 1, 2005, the electors of the NIGID approved the debt be increased \$79,900,000 for improvements to East 104<sup>th</sup> Avenue and other street improvements as deemed necessary for the benefit of the District. The first \$44,400,000 in bonds was issued in 2006 and the remainder to be issued as determined.

## **SECTION 6: Authorization and Issuance of General Obligation Variable Rate Bonds, Series 2006**

On February 15, 2006, the NIGID issued General Obligation Variable Rate Bonds Series 2006 in the amount of \$44,400,000 with AA rated bonds to be used to construct street improvements and to pay the costs of issuing the Bonds. The Bonds were structured to bear interest in the weekly mode. The adjusted interest rate for any Bond in the weekly mode was the rate of interest per annum determined by the Remarketing Agent on and as of each Wednesday. The adjusted interest rate could not exceed the maximum rate. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond.

## **SECTION 7: Authorization and Issuance of General Obligation Variable Rate Bonds, Series 2008**

On June 26, 2008, the NIGID issued General Obligation Variable Rate Bonds Series 2008 in the amount of \$35,500,000 with AA rated bonds to be used to construct street improvements and to pay the costs of issuing the Bonds. The Bonds were structured to bear interest in the weekly mode. The adjusted interest rate for any Bond in the weekly mode was the rate of interest per annum determined by the Remarketing Agent on and as of each Wednesday. The adjusted interest rate could not exceed the maximum rate. The net interest cost was calculated to be approximately 4% over the 30-year term of the bond.

# NORTHERN INFRASTRUCTURE GID

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## **SECTION 8: Remarketing of General Obligation Variable Rate Refunding Bonds Series 2002 and Refinancing of General Obligation Variable Rate Bonds, Series 2006, and General Obligation Variable Rate Bonds, Series 2008**

On February 02, 2013, the NIGID remarketed the General Obligation Variable Rate Refunding Bonds Series 2002 and refinanced the General Obligation Variable Rate Bonds, Series 2006, and General Obligation Variable Rate Bonds, Series 2008 fix the interest rate on all of the bonds. The true interest cost of the bonds was calculated to be 3.645104% over the 30-year term of the bond.

## **Section 9: The 2022 Budget Process**

The proposed 2022 budget expenditures total \$17,948,485 including bond interest payments plus additional operational costs. NIGID revenues for 2022 are estimated at \$17,948,485.

The proposed budget is scheduled for public hearing on Monday, October 18, 2021 with a continuation of the public hearing to November 1, 2021. Following the November 1<sup>st</sup> public hearing, the NIGID budget is scheduled for adoption and certification of the mill levy. The NIGID does not have any authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Treasurer to the Board

# NORTHERN INFRASTRUCTURE GID

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### GENERAL IMPROVEMENT DISTRICT

<b>Financial Sources</b>	<b>2022 Budget</b>
Revenues	\$ 9,904,306
Transfer from Fund Balance	\$ 8,044,179
<b>Total</b>	<b>\$ 17,948,485</b>
<b>Financial Uses</b>	
Administrative Cost	\$ 125,600
<b>Transfers To:</b>	
General Improvement District Debt 2002	\$ 6,451,382
General Improvement District Debt 2013	\$ 5,083,217
CIPP	\$ 1,700,000
Fund Balance	\$ 4,588,286
<b>Total</b>	<b>\$ 17,948,485</b>

### GENERAL IMPROVEMENT DISTRICT DEBT

<b>Financial Sources</b>	<b>2022 Budget</b>
<b>Transfers From:</b>	
General Improvement District Debt 2002	\$ 6,451,382
General Improvement District Debt 2013	\$ 5,083,217
<b>Total</b>	<b>\$ 11,534,599</b>
<b>Financial Uses</b>	
Administrative Cost - 2002	\$ 3,025
Administrative Cost - 2013	\$ 550
Interest - 2002	\$ 208,357
Interest - 2013	\$ 2,797,667
Principal - 2002	\$ 6,240,000
Principal - 2013	\$ 2,285,000
<b>Total</b>	<b>\$ 11,534,599</b>



# NORTHERN INFRASTRUCTURE GID

## 2022 ADOPTED BUDGET

	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget	
Beginning Fund Balance	\$	15,132,586	\$	17,557,260			\$	17,557,260
<b>Revenues</b>								
Earnings On Investments	\$	271,745	\$	20,000	\$	101,779	\$	150,000
Property Tax	\$	7,035,175	\$	7,031,568	\$	7,459,907	\$	9,002,021
Delinquent tax	\$	753	\$	500	\$	1,438	\$	2,000
Specific Ownership Tax	\$	515,218	\$	505,285	\$	386,378	\$	505,285
Agreements	\$	53,431	\$	-	\$	2,842	\$	-
One Time Fee	\$	23,269	\$	-	\$	8,675	\$	-
Capacity Fee	\$	157,388	\$	84,500	\$	195,905	\$	200,000
Permit Fees	\$	43,069	\$	12,000	\$	21,112	\$	45,000
Transfer From Fund Balance	\$	-	\$	90,000	\$	-	\$	8,044,179
<b>Total Revenues</b>	<b>\$</b>	<b>8,100,048</b>	<b>\$</b>	<b>7,743,853</b>	<b>\$</b>	<b>8,178,036</b>	<b>\$</b>	<b>17,948,485</b>
<b>Expenditures</b>								
Recording/Advertising Fees	\$	-	\$	100	\$	-	\$	100
Auditing Fees	\$	6,075	\$	15,000	\$	6,074	\$	8,000
Legal Fees	\$	210	\$	11,000	\$	1,453	\$	2,500
Election Fees	\$	-	\$	80,000	\$	-	\$	-
Property Tax Collection Fees	\$	105,541	\$	115,000	\$	112,028	\$	115,000
<b>Transfers Out</b>								
Transfer To Fund 195 - 2002	\$	746,581	\$	741,782	\$	117,403	\$	6,451,382
Transfer To Fund 195 - 2013	\$	4,816,966	\$	4,950,717	\$	1,450,633	\$	5,083,217
Transfer To CIPP Fund	\$	-	\$	-	\$	-	\$	1,700,000
Transfer To Fund Balance	\$	-	\$	1,830,254	\$	-	\$	4,588,286
<b>Total Expenditures</b>	<b>\$</b>	<b>5,675,374</b>	<b>\$</b>	<b>7,743,853</b>	<b>\$</b>	<b>1,687,591</b>	<b>\$</b>	<b>17,948,485</b>
<b>Net Position</b>	<b>\$</b>	<b>17,557,260</b>	<b>\$</b>	<b>17,557,260</b>			<b>\$</b>	<b>17,557,260</b>

# NORTHERN INFRASTRUCTURE GID

## 2022 ADOPTED BUDGET

	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-	\$ -
<b>Revenues</b>							
Transfer From Fund 190/2002	\$	746,581	\$	741,782	\$	117,403	\$ 6,451,382
Transfer From Fund 190/2013	\$	4,816,966	\$	4,950,717	\$	1,450,633	\$ 5,083,217
<b>Total Revenues</b>	\$	<b>5,563,548</b>	\$	<b>5,692,499</b>	\$	<b>1,568,036</b>	\$ <b>11,534,599</b>
<b>Expenditures</b>							
2002 Unclassified Expense	\$	3,025	\$	3,025	\$	3,025	\$ 3,025
2013 Unclassified Expense	\$	550	\$	550	\$	550	\$ 550
2002 Bond Principal Payments	\$	495,000	\$	510,000	\$	-	\$ 6,240,000
2013 Bond Principal Payments	\$	1,825,000	\$	2,050,000	\$	-	\$ 2,285,000
2002 Bond Interest Payments	\$	248,556	\$	228,757	\$	114,378	\$ 208,357
2013 Bond Interest Payments	\$	2,991,416	\$	2,900,167	\$	1,450,083	\$ 2,797,667
<b>Total Expenditures</b>	\$	<b>5,563,548</b>	\$	<b>5,692,499</b>	\$	<b>1,568,036</b>	\$ <b>11,534,599</b>
<b>Net Position</b>	\$	-	\$	-	\$	-	\$ -

# NORTHERN INFRASTRUCTURE GID

## BOND DEBT SERVICE SERIES 2002

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/30/2013			121,185.42	121,185.42	
12/1/2013	325,000	4.000%	181,778.13	506,778.13	627,963.55
6/1/2014			175,278.13	175,278.13	
12/1/2014	375,000	4.000%	175,278.13	550,278.13	725,556.26
6/1/2015			167,778.13	167,778.13	
12/1/2015	395,000	4.000%	167,778.13	562,778.13	730,556.26
6/1/2016			159,878.13	159,878.13	
12/1/2016	415,000	4.000%	159,878.13	574,878.13	734,756.26
6/1/2017			151,578.13	151,578.13	
12/1/2017	435,000	4.000%	151,578.13	586,578.13	738,156.26
6/1/2018			142,878.13	142,878.13	
12/1/2018	455,000	4.000%	142,878.13	597,878.13	740,756.26
6/1/2019			133,778.13	133,778.13	
12/1/2019	475,000	4.000%	133,778.13	608,778.13	742,556.26
6/1/2020			124,278.13	124,278.13	
12/1/2020	495,000	4.000%	124,278.13	619,278.13	743,556.26
6/1/2021			114,378.13	114,378.13	
12/1/2021	510,000	4.000%	114,378.13	624,378.13	738,756.26
6/1/2022			104,178.13	104,178.13	
12/1/2022	530,000	5.000%	104,178.13	634,178.13	738,356.26
6/1/2023			90,928.13	90,928.13	
12/1/2023	560,000	3.125%	90,928.13	650,928.13	741,856.26
6/1/2024			82,178.13	82,178.13	
12/1/2024	575,000	3.125%	82,178.13	657,178.13	739,356.26
6/1/2025			73,193.75	73,193.75	
12/1/2025	595,000	3.125%	73,193.75	668,193.75	741,387.50
6/1/2026			63,896.88	63,896.88	
12/1/2026	615,000	3.125%	63,896.88	678,896.88	742,793.76
6/1/2027			54,287.50	54,287.50	
12/1/2027	630,000	3.125%	54,287.50	684,287.50	738,575.00
6/1/2028			44,443.75	44,443.75	
12/1/2028	650,000	3.250%	44,443.75	694,443.75	738,887.50
6/1/2029			33,881.25	33,881.25	
12/1/2029	675,000	3.250%	33,881.25	708,881.25	742,762.50
6/1/2030			22,912.50	22,912.50	
12/1/2030	695,000	3.250%	22,912.50	717,912.50	740,825.00
6/1/2031			11,618.75	11,618.75	
12/1/2031	715,000	3.250%	11,618.75	726,618.75	738,237.50
	<b>\$ 10,120,000</b>		<b>\$ 3,805,651.17</b>	<b>\$ 13,925,651.17</b>	<b>\$ 13,925,651.17</b>

# NORTHERN INFRASTRUCTURE GID

## BOND DEBT SERVICE SERIES 2013

<u>Period Ending</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/30/2013			1,112,363.75	1,112,363.75	
12/1/2013	1,340,000	3.000%	1,668,545.63	3,008,545.63	4,120,909.38
6/1/2014			1,648,445.63	1,648,445.63	
12/1/2014	830,000	3.000%	1,648,445.63	2,478,445.63	4,126,891.26
6/1/2015			1,635,995.63	1,635,995.63	
12/1/2015	965,000	-	1,635,995.63	2,600,995.63	4,236,991.26
6/1/2016			1,622,520.63	1,622,520.63	
12/1/2016	1,100,000	4.000%	1,622,520.63	2,722,520.63	4,345,041.26
6/1/2017			1,600,520.63	1,600,520.63	
12/1/2017	1,255,000	5.000%	1,600,520.63	2,855,520.63	4,456,041.26
6/1/2018			1,569,145.63	1,569,145.63	
12/1/2018	1,435,000	-	1,569,145.63	3,004,145.63	4,573,291.26
6/1/2019			1,536,208.13	1,536,208.13	
12/1/2019	1,620,000	5.000%	1,536,208.13	3,156,208.13	4,692,416.26
6/1/2020			1,495,708.13	1,495,708.13	
12/1/2020	1,825,000	5.000%	1,495,708.13	3,320,708.13	4,816,416.26
6/1/2021			1,450,083.13	1,450,083.13	
12/1/2021	2,050,000	5.000%	1,450,083.13	3,500,083.13	4,950,166.26
6/1/2022			1,398,833.13	1,398,833.13	
12/1/2022	2,285,000	5.000%	1,398,833.13	3,683,833.13	5,082,666.26
6/1/2023			1,341,708.13	1,341,708.13	
12/1/2023	2,395,000	5.000%	1,341,708.13	3,736,708.13	5,078,416.26
6/1/2024			1,281,833.13	1,281,833.13	
12/1/2024	2,515,000	5.000%	1,281,833.13	3,796,833.13	5,078,666.26
6/1/2025			1,218,958.13	1,218,958.13	
12/1/2025	2,640,000	5.000%	1,218,958.13	3,858,958.13	5,077,916.26
6/1/2026			1,152,958.13	1,152,958.13	
12/1/2026	2,770,000	5.000%	1,152,958.13	3,922,958.13	5,075,916.26
6/1/2027			1,083,708.13	1,083,708.13	
12/1/2027	2,915,000	5.000%	1,083,708.13	3,998,708.13	5,082,416.26
6/1/2028			1,010,833.13	1,010,833.13	
12/1/2028	3,060,000	5.000%	1,010,833.13	4,070,833.13	5,081,666.26
6/1/2029			934,333.13	934,333.13	
12/1/2029	3,210,000	5.000%	934,333.13	4,144,333.13	5,078,666.26
6/1/2030			854,083.13	854,083.13	
12/1/2030	3,370,000	5.000%	854,083.13	4,224,083.13	5,078,166.26
6/1/2031			769,833.13	769,833.13	
12/1/2031	3,540,000	5.000%	769,833.13	4,309,833.13	5,079,666.26
6/1/2032			681,333.13	681,333.13	
12/1/2032	4,455,000	-	681,333.13	5,136,333.13	5,817,666.26
6/1/2033			570,526.88	570,526.88	
12/1/2033	4,680,000	3.500%	570,526.88	5,250,526.88	5,821,053.76
6/1/2034			488,626.88	488,626.88	
12/1/2034	4,845,000	3.500%	488,626.88	5,333,626.88	5,822,253.76
6/1/2035			403,839.38	403,839.38	
12/1/2035	5,010,000	3.600%	403,839.38	5,413,839.38	5,817,678.76
6/1/2036			313,659.38	313,659.38	
12/1/2036	5,195,000	3.625%	313,659.38	5,508,659.38	5,822,318.76
6/1/2037			219,500.00	219,500.00	
12/1/2037	5,380,000	4.000%	219,500.00	5,599,500.00	5,819,000.00
6/1/2038			111,900.00	111,900.00	
12/1/2038	5,595,000	4.000%	111,900.00	5,706,900.00	5,818,800.00
	<b>\$ 76,280,000</b>		<b>\$ 55,571,098.36</b>	<b>\$ 131,851,098.36</b>	<b>\$ 131,851,098.36</b>

# NORTHERN INFRASTRUCTURE GID

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## RESOLUTION ADOPTING THE 2022 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE NORTHERN INFRASTRUCTURE GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. NIGID 2021-09

WHEREAS, the Board of Directors for the Northern Infrastructure General Improvement District (NIGID) has received and reviewed the NIGID annual budget for the fiscal year commencing January 1, 2022, and ending December 31, 2022;

WHEREAS, the Budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 18, 2021 with a continuation of the public hearing on November 1, 2021;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2022:

Revenues & Fund Balance	\$17,948,485
Expenditure Requirements	\$17,948,485

WHEREAS, the assessed valuation of taxable property for the year 2021 in the Northern Infrastructure General Improvement District, as certified by the County Assessor of Adams County, Colorado is the sum of \$450,101,050.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the Northern Infrastructure General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the Northern Infrastructure General Improvement District for the year 2022 and \$17,948,485 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2022 through December 31, 2022.

BE IT FURTHER RESOLVED that a tax of 20.000 mills be levied on each dollar of the assessed valuation of the taxable property in the Northern Infrastructure General Improvement District for the purpose of raising the sum of \$9,002,021 because such amounts and revenues from all other sources is anticipated to be necessary to meet the District's expenditure requirements for the fiscal year commencing January 1, 2022, and ending December 31, 2022.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the Northern Infrastructure General Improvement District, Colorado, for the fiscal year commencing January 1, 2022, and ending December 31, 2022, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Improvement District Fund	20.000 mills
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RESOLVED AND PASSED THIS 1ST DAY OF NOVEMBER 2021.

NORTHERN INFRASTRUCTURE GENERAL  
IMPROVEMENT DISTRICT

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary





## E-470 COMMERCIAL AREA GID

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### E-470 COMMERCIAL AREA GID



# E-470 COMMERCIAL AREA GID

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## 2022 ADOPTED BUDGET

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October 18, 2021

President and Members of the Board

City of Commerce City E-470 Commercial Area General Improvement District (ECAGID)

### SECTION 1: Introduction

The proposed budget beginning January 1, 2022 and ending on December 31, 2022 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2022 proposed expenditures.

### SECTION 2: Authorization to Increase Debt

On November 5, 2013, the electors of the ECAGID approved a series of ballot questions to issue debt in the amount of \$2,000,000,000 for improvements to the district as deemed necessary for the benefit of the District.

### SECTION 3: Series 2021 Loan

On May 4, 2021 the ECAGID acquired a loan for \$14,125,000 with Zions Bancorporation. The loan will be used for streets, park & recreation, water, sanitation, transportation, and refunding.

### SECTION 4: The 2022 Budget Process

The proposed 2022 budget expenditures total \$14,316,321 which include operational costs. ECAGID revenues for 2022 are estimated at \$14,316,321.

The proposed budget is scheduled for public hearing on Monday, October 18, 2021 with a continuation of the public hearing to November 1, 2021. Following the November 1<sup>st</sup> public hearing, the ECAGID budget is scheduled for adoption. The ECAGID does not have any authorized staff.

Respectfully Submitted

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Sheryl L. Carstens, Chief Financial Officer

# E-470 COMMERCIAL AREA GID

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### SUMMARY OF FINANCIALS 2022 BUDGET

<b>Financial Sources</b>	<b>2022 BUDGET</b>
Revenues	\$ 14,316,321
Total	\$ 14,316,321
<b>Financial Uses</b>	
Administrative Cost	\$ 14,316,321
Total	\$ 14,316,321

### 2022 ADOPTED BUDGET

	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>As of 9/30/21</b>	<b>2022 Budget</b>
<b>Beginning Fund Balance</b>	\$ 438,634	\$ 624,329		\$ 624,329
<b>Revenues</b>				
Earnings On Investments	\$ 10,742	\$ -	\$ 47,787	\$ 50,000
Taxes Property	\$ 186,554	\$ 271,294	\$ 310,327	\$ 496,321
Taxes Specific Ownership	\$ 13,673	\$ 2,400	\$ 8,838	\$ 14,000
Agreements	\$ 2,318	\$ -	\$ 694	\$ -
Unclassified Revenue	\$ (22,874)	\$ -	\$ 5,998	\$ -
Bond/Loan Proceeds	\$ -	\$ -	\$ 14,125,000	\$ -
Transfer From Fund Balance	\$ -	\$ -	\$ -	\$ 13,756,000
<b>Total Available Revenues</b>	\$ 190,413	\$ 273,694	\$ 14,498,644	\$ 14,316,321
<b>Expenditures</b>				
Auditing Fees	\$ -	\$ 600	\$ -	\$ 1,500
Legal Fees	\$ 1,920	\$ -	\$ -	\$ 2,500
Property Tax Collection Fee	\$ 2,798	\$ 1,100	\$ 4,655	\$ 10,000
Project Expense	\$ -	\$ -	\$ 70,625	\$ 13,756,000
Unclassified Expense	\$ -	\$ 500	\$ 298,265	\$ 500
Loan Payment	\$ -	\$ -	\$ 22,565	\$ 300,863
Transfer To Fund Balance	\$ -	\$ 271,494	\$ -	\$ 244,958
<b>Total Expenditures</b>	\$ 4,719	\$ 273,694	\$ 396,110	\$ 14,316,321
<b>Net Position</b>	\$ 624,329	\$ 624,329		\$ 624,329

# E-470 COMMERCIAL AREA GID

## PRIVATE PLACEMENT LOAN DEBT SERVICE SERIES 2021

<u>Period Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
6/1/2021		22,564.70	22,564.70	
12/1/2021	-	150,431.25	150,431.25	172,995.95
6/1/2022		150,431.25	150,431.25	
12/1/2022	-	150,431.25	150,431.25	300,862.50
6/1/2023		150,431.25	150,431.25	
12/1/2023	465,000	150,431.25	615,431.25	765,862.50
6/1/2024		145,479.00	145,479.00	
12/1/2024	490,000	145,479.00	635,479.00	780,958.00
6/1/2025		140,260.50	140,260.50	
12/1/2025	500,000	140,260.50	640,260.50	780,521.00
6/1/2026		134,935.50	134,935.50	
12/1/2026	12,670,000	134,935.50	12,804,935.50	12,939,871.00
	<b>14,125,000</b>	<b>\$ 1,616,070.95</b>	<b>\$ 15,741,070.95</b>	<b>\$ 15,741,070.95</b>

# E-470 COMMERCIAL AREA GID

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## RESOLUTION ADOPTING THE 2022 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 COMMERCIAL AREA GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. ECAGID 2021-07

WHEREAS, the Board of Directors for the E-470 Commercial Area General Improvement District (ECAGID) has received and reviewed the ECAGID annual budget for the fiscal year commencing January 1, 2022, and ending December 31, 2022;

WHEREAS, the budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 18, 2021 with a continuation of the public hearing on November 1, 2021;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2022:

Revenues & Fund Balance	\$14,316,321
Expenditure Requirements	\$14,316,321

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the E-470 Commercial Area General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the E-470 Commercial Area General Improvement District for the year 2022 and \$14,316,321 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2022 through December 31, 2022.

BE IT FURTHER RESOLVED that a tax of 15.00 mills be levied upon each dollar of the assessed valuation of the taxable property in the E-470 Commercial Area General Improvement District for the purpose of raising the sum of \$496,321 and together with surplus and revenue from all other sources, such amount is anticipated to be necessary to meet the E-470 Commercial Area General Improvement District budget expenditure requirements and to provide a reasonable closing fund balance for the fiscal year commencing January 1, 2022, and ending December 31, 2022. The Board of Directors for the E-470 Commercial Area General Improvement District intend this to be a temporary 12.0 mill levy reduction to support development of the Area subject to annual review and approval, with the understanding and intent that the reduction is not intended to be permanent, that the temporary reduction is not intended to limit the authority of the District to establish the mill levy at 27.0 mills, and that the mill levy shall remain at 27.0 mills in future years unless affirmatively reduced by the Board.

BE IT FURTHER RESOLVED that the ad valorem tax levy for the E-470 Commercial Area General Improvement District, Colorado, for the fiscal year, commencing January 1, 2022, and ending December 31, 2022, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Fund Mill Levy	27.00
Temporary Mill Levy Rate Reduction	<12.0>
General Fund Mill Levy	15.00

# E-470 COMMERCIAL AREA GID

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RESOLVED AND PASSED THIS 1ST DAY OF NOVEMBER 2021.

E-470 COMMERCIAL AREA GENERAL IMPROVEMENT  
DISTRICT

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary





# E-470 RESIDENTIAL AREA GID

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## E-470 RESIDENTIAL AREA GID



# E-470 RESIDENTIAL AREA GID

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## 2022 ADOPTED BUDGET

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October 18, 2021

President and Members of the Board

City of Commerce City E-470 Residential Area General Improvement District (ERAGID)

### **SECTION 1: Introduction**

The proposed budget beginning January 1, 2022 and ending on December 31, 2022 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2022 proposed expenditures.

### **SECTION 2: Authorization to Increase Debt**

On November 5, 2013, the electors of the ERAGID approved a series of ballot questions to issue debt in the amount of \$2,000,000,000 for improvements to the district as deemed necessary for the benefit of the District.

### **SECTION 3: The 2022 Budget Process**

The proposed 2022 budget expenditures total \$51,384. ERAGID revenues for 2022 are estimated at \$51,384.

The proposed budget is scheduled for public hearing on Monday, October 18, 2021 with a continuation of the public hearing to November 1, 2021. Following the November 1<sup>st</sup> public hearing, the ERAGID budget is scheduled for adoption. The ERAGID does not have any authorized staff.

Respectfully Submitted

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Sheryl L. Carstens, Chief Financial Officer

# E-470 RESIDENTIAL AREA GID

## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

### SUMMARY OF FINANCIALS 2022 BUDGET

<b>Financial Sources</b>	<b>2022 BUDGET</b>
Revenues	\$ 51,384
<b>Total</b>	<b>\$ 51,384</b>
<b>Financial Uses</b>	
Administrative Cost	\$ 51,384
<b>Total</b>	<b>\$ 51,384</b>

### 2022 BUDGET

	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>As of 9/30/21</b>	<b>2022 Budget</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,667</b>	<b>\$ 8,249</b>		<b>\$ 8,249</b>
<b>Revenues</b>				
Earnings On Investments	\$ 273	\$ -	\$ 108	\$ -
Taxes Property	\$ 723	\$ 702	\$ 916	\$ 51,354
Taxes Specific Ownership	\$ 51	\$ 30	\$ 33	\$ 30
Agreements	\$ 1,310	\$ -	\$ -	\$ -
Unclassified Revenue	\$ (3,554)	\$ -	\$ -	\$ -
<b>Total Available Revenues</b>	<b>\$ (1,197)</b>	<b>\$ 732</b>	<b>\$ 1,057</b>	<b>\$ 51,384</b>
<b>Expenditures</b>				
Auditing Fees	\$ -	\$ -	\$ -	\$ 300
Legal Fees	\$ 210	\$ -	\$ 151	\$ 1,500
Property Tax Collection Fee	\$ 11	\$ 10	\$ 14	\$ 1,030
Transfer To Fund Balance	\$ -	\$ 722	\$ -	\$ 48,554
<b>Total Expenditures</b>	<b>\$ 221</b>	<b>\$ 732</b>	<b>\$ 165</b>	<b>\$ 51,384</b>
<b>Net Position</b>	<b>\$ 8,249</b>	<b>\$ 8,249</b>		<b>\$ 8,249</b>

# E-470 RESIDENTIAL AREA GID

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## RESOLUTION ADOPTING THE 2022 BUDGET AND CERTIFICATION OF THE MILL LEVY FOR THE E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT DISTRICT

### RESOLUTION NO. ERAGID 2021-03

WHEREAS, the Board of Directors for the E-470 Residential Area General Improvement District (ERAGID) has received and reviewed the ERAGID annual budget for the fiscal year commencing January 1, 2022, and ending December 31, 2022;

WHEREAS, the Budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 18, 2021 with a continuation of the public hearing on November 1, 2021;

WHEREAS, the Budget as submitted sets forth the following estimated fiscal data for the year 2022:

Revenues & Fund Balance	\$51,384
Expenditure Requirements	\$51,384

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors for the E-470 Residential Area General Improvement District that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the E-470 Residential Area General Improvement District for the year 2022 and \$51,384 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2022 through December 31, 2022.

BE IT FURTHER RESOLVED that a tax of 30.000 mills be levied on each dollar of the assessed valuation of the taxable property in the E-470 Residential Area General Improvement District for the purpose of raising the sum of \$51,354 because such amounts and revenues from all other sources is anticipated to be necessary to meet the District's expenditure requirements for the fiscal year commencing January 1, 2022, and ending December 31, 2022.

BE IT FURTHER RESOLVED that an ad valorem tax levy for the E-470 Residential Area General Improvement District, Colorado, for the fiscal year commencing January 1, 2022, and ending December 31, 2022, is imposed as follows, and shall be certified to the Office of the County Treasurer, County of Adams, as provided by law:

General Improvement District Fund	30.000 mills
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RESOLVED AND PASSED THIS 1ST DAY OF NOVEMBER 2021.

E-470 RESIDENTIAL AREA GENERAL IMPROVEMENT  
DISTRICT

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary





URBAN RENEWAL AUTHORITY



# URBAN RENEWAL AUTHORITY

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## 2022 ADOPTED BUDGET

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October 18, 2021

Chairman and Members of the Board

Urban Renewal Authority of the City of Commerce City

### SECTION 1: Introduction

The proposed budget beginning January 1, 2022 and ending on December 31, 2022 is hereby submitted.

As required by Colorado statutes, this proposed budget is in balance with anticipated and existing revenues equal to or greater than the 2022 proposed expenditures.

### SECTION 2: Authority and District Details

The URA Board consists of up to thirteen members: (1) the elected members of the City Council of the City of Commerce City; (2) a member appointed by the Adams County Board of County Commissioners; (3) a board member of a special district selected by agreement of the special districts levying a mill levy within the boundaries of the Authority area; (4) an elected member of a board of education of a school district levying a mill levy within the boundaries of the Authority area selected by agreement of the school districts levying a mill levy within the boundaries of the Authority area; and (5) a member appointed by the Mayor of the City of Commerce City. The objective of the Authority is the acquisition, clearance, rehabilitation, conservation, development, or redevelopment of slum and blighted areas within the City. Four separate plans and districts are included within the Urban Renewal Authority Fund.

Center City Phase I (King Soopers on Parkway) Urban Renewal Plan was created in November 2003. The base amount is \$170,625 of sales tax each year. The portion of municipal sales taxes in excess of such base shall be allocated and paid into the special fund of the Authority to be paid to the project developer.

Prairie Gateway Urban Renewal Plan was created February 2005. The area was federal land prior to the city acquiring it; therefore, no base existed. All property taxes and municipal sales taxes are allocated and paid into the special fund of the Authority to reimburse the developer for over \$101 million of improvements.

# URBAN RENEWAL AUTHORITY

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Derby Business District Urban Renewal Plan was created in February 2009. The base amount is \$150,577 of sales tax. The portion of municipal sales taxes in excess of such base shall be allocated and paid into the special fund of the Authority for improvements.

Mile High Greyhound Park Urban Renewal Plan – This project represents the most recent Urban Renewal Area in Commerce City created in June 2018. The site is being actively redeveloped into a vibrant, mixed-use area that will include residential, retail/commercial, open space, and educational uses. The property is poised to help revitalize the area and regain its place as an important community hub in the historic part of Commerce City.

## Section 3: The 2022 Budget Process

The proposed 2022 budget expenditures total \$1,359,700. URA revenues for 2022 are estimated at \$1,359,700.

The proposed budget is scheduled for public hearing on Monday, October 18, 2021 with a continuation of public hearing to November 1, 2021. Following the November 1st public hearing, the URA budget is scheduled for adoption. The URA does not have authorized staff.

Respectfully Submitted,

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Sheryl L. Carstens, Treasurer to the Board

# URBAN RENEWAL AUTHORITY

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## SUMMARY OF RESOURCES AND REQUIREMENT BY FUND

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### SUMMARY OF FINANCIALS 2022 BUDGET

<b>Financial Sources</b>	<b>2022 Budget</b>
Revenues	\$ 1,026,700
<b>Transfer from</b>	
General Fund	\$ 83,000
Fund Balance	\$ 250,000
Total	\$ 1,359,700
<b>Financial Uses</b>	
Administrative Cost	\$ 723,000
<b>Transfer to</b>	
Debt Service	\$ 456,700
Fund Balance	\$ 180,000
Total	\$ 1,359,700

# URBAN RENEWAL AUTHORITY

## 2022 BUDGET

	2020 Actual		2021 Adopted		As of 9/30/21		2022 Budget
<b>Beginning Fund Balance</b>	\$	13,342,989	\$	7,456,391		\$	7,456,391
<b>Revenues</b>							
<b>Administrative</b>							
Earnings On Investments	\$	133,889	\$	-	\$	18,633	\$ -
Transfers In Fund Balance	\$	-	\$	-	\$	-	\$ 250,000
<b>Praire Gateway</b>							
Taxes Property	\$	534,951	\$	551,700	\$	586,967	\$ 551,700
Agreement Revenue - KSE	\$	19,086	\$	125,420	\$	-	\$ 95,000
Unclassified Revenue	\$	644	\$	-	\$	26	\$ -
<b>Center City</b>							
Agreement Revenue - TIF	\$	209,014	\$	95,000	\$	-	\$ 200,000
<b>Derby</b>							
Agreement Revenue - TIF	\$	194,631	\$	72,000	\$	-	\$ 180,000
Transfers In	\$	83,000	\$	83,000	\$	83,000	\$ 83,000
Transfers In Fund Balance			\$	525,000	\$	-	
<b>MHGP</b>							
Transfers In	\$	-	\$	-	\$	-	\$ -
<b>Total Available Revenues</b>	\$	1,175,215	\$	1,452,120	\$	688,626	\$ 1,359,700
<b>Expenditures</b>							
<b>Administrative</b>							
Outside Services General	\$	-	\$	-	\$	-	\$ 150,000
<b>Praire Gateway</b>							
Outside Services General	\$	76,296	\$	85,000	\$	73,221	\$ 85,000
Property Tax Collection Fees	\$	8,025	\$	10,000	\$	-	\$ 10,000
MDA Expense General	\$	19,086	\$	125,420	\$	-	\$ 95,000
Transfer Out	\$	305,038	\$	456,700	\$	456,700	\$ 456,700
<b>Center City</b>							
Agreement Expense General	\$	209,014	\$	95,000	\$	8,804	\$ 200,000
<b>Derby</b>							
Agreement Expense General			\$	72,000	\$	25,000	\$ -
Outside Services Derby Catalyst	\$	-	\$	83,000	\$	-	\$ 83,000
Transfer Out			\$	525,000	\$	525,000	
Transfer to Fund Balance	\$	-	\$	-	\$	-	\$ 180,000
<b>MHGP</b>							
Outside Services MHGP	\$	6,444,354	\$	-	\$	27,521	\$ 100,000
<b>Total Expenditures</b>	\$	7,061,813	\$	1,452,120	\$	1,116,246	\$ 1,359,700
<b>Net Position</b>	\$	7,456,391	\$	7,456,391		\$	7,456,391

# URBAN RENEWAL AUTHORITY

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## RESOLUTION ADOPTING THE 2022 BUDGET FOR THE URBAN RENEWAL AUTHORITY OF THE CITY OF COMMERCE CITY, COLORADO

### RESOLUTION NO. URA 2021-01

WHEREAS, the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado has received and reviewed the URA annual budget for the fiscal year commencing January 1, 2022, and ending December 31, 2022;

WHEREAS, the budget as submitted has been received by the Board and published for public inspection as required by State law;

WHEREAS, the Board conducted a public hearing on the submitted Budget on October 18th, 2021 with a continuation of the public hearing on November 1st, 2021;

WHEREAS, the budget as submitted sets forth the following estimated fiscal data for the year 2022:

Revenues & Fund Balance	\$1,359,700
Expenditure Requirements	\$1,359,700

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the Urban Renewal Authority of the City of Commerce City, Colorado that the Budget, a copy of which is incorporated herein by reference, be and hereby is adopted for the Urban Renewal Authority of the City of Commerce City, Colorado for the year 2022 and \$1,359,700 is declared to be the amount of revenue necessary to be raised from all sources to pay current expenses for the period commencing January 1, 2022 through December 31, 2022.

RESOLVED AND PASSED THIS 1ST DAY OF NOVEMBER 2021.

URBAN RENEWAL AUTHORITY OF THE CITY OF  
COMMERCE CITY, COLORADO

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Benjamin A. Huseman, Chairperson

ATTEST:

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Dylan Gibson, CMC, Secretary

CITY OF COMMERCE CITY

INSIDE BACK COVER



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